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Proceedings of the Board of Supervisors

Cattaraugus County

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1922

Proceedings of the Board of Supervisors

Cattaraugus County

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STATE OF NEW YORK,
County of Cattaraugus, } ss.

I, the undersigned, hereby certify that I have compared the following Journal of Proceedings with the original Journal of Proceedings of the Board of Supervisors of Cattaraugus County, as approved by said Board, and that the said Journal is a correct transcript of the Proceedings of said Board for the year 1922.

J. A. McCormick,
Journal Clerk.

December 31, 1922.

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Officers and Members of the Board for 1922

O. E. Black, Chairman - - Salamanca, N. Y. J. A. McCormick, Journal Clerk, - Olean, N. Y.
John B. Reeves, Clerk - - - Steamburg, N. Y. C. B. Norton, Ass't. Clerk, - Great Valley, N. Y.
T. C. Moore, Ass't. Clerk, Ischua, N. Y.

Name	Town	P. O. Address	Party	Age	Years Served
E. L. Carls	Allegany	Allegany	D	40	1
L. L. Oyer	Ashford	West Valley	R	50	5
J. E. Garin	Carrollton	Limestone	D	49	11
C. C. Mason	Conewango	Conewango	R	58	1
F. S. Peck	Dayton	South Dayton	R	69	2
John Laing	East Otto	East Otto	D	42	1
C. H. Morrison	Elko	Quaker Bridge	R	49	1
J. W. Ellis	Ellicottville	Ellicottville	D	39	1
J. A. Bonsteel	Farmersville	Franklinville, R. F. D.	R	49	2
C. W. Hogue	Franklinville	Franklinville	R	55	1
E. J. Cheney	Freedom	Sandusky	R	60	18
A. E. Austin	Freedom	Sandusky	R	54	1
Wallace Chamberlain	Great Valley	Great Valley	D	50	1
H. G. Hogue	Hinsdale	Hinsdale	D	40	3
James Devine	Humphrey	Humphrey	D	65	11
O. S. Karn	Ischua	Cuba, R. F. D.	D	35	1
C. W. Mosher	Leon	Cattaraugus, R. F. D.	R	62	2
W. C. Bushnell	Little Valley	Little Valley	R	58	1

Name	Town	P. O. Address	Party	Age	Years Served
E. A. Gere	Lyndon	Cuba, R. F. D.	R	71	7
W. S. Pierce	Machias	Machias	D	55	5
F. E. Rogers	Mansfield	Ellicottville, R. F. D.	R	53	3
A. E. Booth	Napoli	Randolph	R	44	1
J. W. Watson	New Albion	New Albion	R	52	13
G. J. Hannigan	Olean	Olean	R	38	1
E. W. Miller	Olean City, Ward 1	Olean	R	45	2
W. C. Lennon	Olean City, Ward 2	Olean	R	32	1
B. J. Both	Olean City, Ward 3	Olean	R	43	6
C. C. Bisett	Olean City, Ward 4	Olean	D	65	1
J. J. Conell	Olean City, Ward 5	Olean	D	57	1
H. J. Zimmerman	Olean City, Ward 6	Olean	R	56	6
C. B. Cole	Olean City, Ward 7	Olean	D	36	1
S. B. McLaughlin	Olean City, Ward 8	Olean	D	44	6
E. J. Clancy	Olean City, Ward 9	Olean	D	45	1
W. H. Nutting	Olean City, Ward 10	Olean	D	56	3
R. W. McGavisk	Olean City, Ward 11	Olean	R	40	3
A. S. Courter	Otto	Otto	R	55	3
Walter Hall	Perrysburg	Perrysburg	R	36	3
R. E. Congdon	Persia	Gowanda	R	44	5
J. T. James	Portville	Portville	R	68	7
G. G. Razey	Randolph	Randolph	D	57	5
J. H. Carr	Red House	Red House	D	47	5
L. B. Hall	Salamanca	Salamanca	R	58	1

Name	Town	P. O. Address	Party	Age	Years Served
H. P. Hogan	Salamanca, Ward 1	Salamanca	D	37	1
M. M. Dye	Salamanca, Ward 2	Salamanca	R	49	3
T. J. Hogan	Salamanca, Ward 3	Salamanca	D	38	1
O. E. Black	Salamanca, Ward 4	Salamanca	R	42	9
W. K. Harrison	Salamanca, Ward 5	Salamanca	R	59	3
Fred Seitz	South Valley	Onoville	R	42	5
V. R. Lynde	Yorkshire	Delevan	R	40	7

Rules of Order

RULES OF ORDER OF THE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY.

I.—Upon the appearance of a quorum, which shall consist of a majority of the members of the Board, the order of business shall be as follows:

1.—The call to order by the Chairman and the call of the roll by the Journal Clerk.

2.—Reading, correcting and approval of the minutes of the previous day's proceedings.

3.—Presentation of notices, petitions and communications.

4.—Resolutions, motions and notices.

5.—Reports of standing committees.

6.—Unfinished business.

7.—Special order of the day.

II.—The regular meetings of the Board of Supervisors shall be held on the second Tuesday of January in each year, and on the Monday following the general election, and at such other stated times as the Board may by resolution direct.

II.—The Standing Committees of this Board shall be appointed by the Chairman unless otherwise ordered by the Board at the first regular meeting in each year and such committees and the number of members of each committee shall be as follows:

On Equalization—Thirteen.
On Finance—Nine.
On Laws—Five.
On County Claims—Five.
On Highways—Five.
On Town Accounts—Five.

The Committee on Town Accounts shall examine all Town Accounts presented to this Board and recommend the amounts to be raised in the tax levy in the several towns for all purposes, except

the amounts raised for the care and maintenance of highways, bridges, machinery and miscellaneous purposes for highways.

On Military Affairs—Five.

On Assessment Rolls and Footings—Five, who shall verify the footings of assessment rolls.

On Erroneous Assessments—Five.

On Returned Taxes—Five.

On Grand Jurors—Five.

On Insurance—Five.

On Mortgage Taxes—Three.

On the Apportionment of Dog License Money—Five.

To settle with the County Treasurer, five, who shall verify all receipts of such office, and payments not audited by the county auditor.

To settle with the County Superintendent of the Poor, five, who shall verify all receipts of such office, and payments not audited by the county auditor.

County Clerks Reports of Receipts, five, who shall verify all receipts of such office.

Sheriff's Reports of Receipts, five, who shall verify all receipts of such office.

To Audit the Accounts of the County Auditor and Clerks of this Board—Five.

Reports of Town Officers, five, who shall see that all fine moneys received are paid to the proper officers.

Inspection of County Buildings—Five.

Surrogate's Reports of Receipts, three, who shall verify all r eceipts of such office.

To settle with the County Auditor, three, who shall verify all books and payments of such office.

Advisory and Visitation Committe, three, whose duty it shall be to inquire into and report the conduct, care and management of any and all institutions, societies or organizations supported in whole or in part by funds belonging to or appropriated by Cattaraugus County.

Agriculture Committee, five, whose duty it shall be to look after all matters specifically connected with agriculture either alone or in conjunction with other committees.

IV.—At the first regular meeting in each year there shall be elected a Chairman, Journal Clerk, Clerk, and two Assistant Clerks, whose term of office shall be for one year. The term of office of all standing committees shall be one year.

V.—The rules of order governing the last assembly of the state, shall be the rules of this Board, so far as they are applicable, unless otherwise provided by the special rules of this Board.

VI.—The ayes and nays shall be taken on all questions requiring a vote of the Board, when requested by one member, except when otherwise required by law or these rules.

VII.—Every resolution presented to the Board, proposing any action under the statute conferring legislative power on Boards of Supervisors, shall be prefixed by a title concisely expressing its contents, following which shall be a reference to the law or laws from which the authority to pass the resolution shall be derived.

VIII.—Every resolution specified in Rule VII shall not be put upon its final passage previous to the second reading thereof, and in no case shall the first and second readings of any such resolution be had upon the same day, except by unanimous consent for that purpose.

IX.—Every resolution presented to the Board, except a resolution affecting a single town, when offered by the Supervisor of that town, shall not be put upon its final passage on the same day without unanimous consent.

X.—The Journal Clerk shall at the close of each day's sessions of the Board make and furnish a typewritten transcript of the proceedings. Copies of these proceedings to be given to the Chairman of the Board, the Clerk of the Board, and the County Treasurer.

XI.—Every resolution or act carrying appropriation of county funds shall be referred to the Finance Committee for examination and report before final vote. These rules can be altered, suspended, or additional rules added by a vote of the majority of the members, on a motion made after a previous notice of one day.

XII.—All rules conflicting with the above are hereby rescinded.

Session for Organization

Little Valley, N. Y., January 10, 1922.

Pursuant to law the Board of Supervisors of Cattaraugus County convened at their rooms, at Little Valley, N. Y., January 10, 1922, for he purpose of organization and the transaction of such other business as might come before the Board; and was called to order by the Clerk, Mr. John B. Reeves.

Present: Messrs. Carls, Oyes, Garin, Heath, Peek, Laing, Flagg, Ellis, Bonsteel, Hogu, Cheney, Chamberlain, Hogue, Devine, Karn, Mosher, Bushnell, Gere, Rogers, Whipple, Watson, Hannigan, Miller, Lannen, Both, Bisset, Conell, Cole, McLaughlin, Nutting, McGavisk, Courter, Hall, Congdon, James, Rasey, Carr, Hall, Lanning, Dye, Hogan, Black, Harrison, Seitz, Lynde, Pierce.—46.

Absent: Messrs. Mason, Zimmerman, Welsh.—3.

Mr. Cheney nominated Mr. O. E. Black for Chairman of the Board, and the nomination was seconded by Mr. Devine. On roll call Mr. O. E. Black was unanimously elected.

The Clerk appointed Mr. Cheney and Mr. Devine to escort Mr. Black to the chair. Mr. Black after thanking the Board for his re-appointment instructed the Board to proceed with the regular order of business.

Mr. Harrison nominated Mr. J. B. Reeves as Clerk of the Board, and he was unanimously elected.

Mr. Harrison nominated T. C. Moore and Courtney E. Norton for Assistant Clerks, and they were unanimously elected.

Mr. Both nominated J. A. McCormack for Journal Clerk and the nomination was seconded by Mr. Devine. Upon vote being taken Mr. McCormack was unanimously elected.

On motion of Mr. Cheney the following rules of order were adopted as the rules of the Board for 1922:

RULES OF ORDER OF THE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY.

I.—Upon the appearance of a quorum, which shall consist of a majority of the members of the Board, the order of business shall be as follows:

1.—The call to order by the Chairman and the call of the roll by the Journal Clerk.

2.—Reading, correcting and approval of the minutes of the previous day's proceedings.

3.—Presentation of notices, petitions and communications.

4.—Resolutions, motions and notices.

5.—Reports of standing committees.

6.—Unfinished business.

7.—Special order of the day.

II.—The regular meetings of the Board of Supervisors shall be held on the second Tuesday of January in each year, and on the Monday following the general election, and at such other stated times as the Board may by resolution direct.

II.—The Standing Committees of this Board shall be appointed by the Chairman unless otherwise ordered by the Board at the first regular meeting in each year and such committees and the number of members of each committee shall be as follows:

On Equalization—Thirteen.
On Finance—Nine.
On Laws—Five.
On County Claims—Five.
On Highways—Five.
On Town Accounts—Five.

The Committee on Town Accounts shall examine all Town Accounts presented to this Board and recommend the amounts to be raised in the tax levy in the several towns for all purposes, except the amounts raised for the care and maintenance of highways, bridges, machinery and miscellaneous purposes for highways.

On Military Affairs—Five.

On Assessment Rolls and Footings—Five, who shall verify the footings of assessment rolls.

On Erroneous Assessments—Five.

On Returned Taxes—Five.

On Grand Jurors—Five.

On Insurance—Five.

On Mortgage Taxes—Three.

On the Apportionment of Dog License Money—Five.

To settle with the County Treasurer, five, who shall verify all receipts of such office, and payments not audited by the county auditor.

To settle with the County Superintendent of the Poor, five, who shall verify all receipts of such office, and payments not audited by the county auditor.

County Clerks Reports of Receipts, five, who shall verify all receipts of such office.

Sheriff's Reports of Receipts, five, who shall verify all receipts of such office.

To Audit the Accounts of the County Auditor and Clerks of this Board—Five.

Reports of Town Officers, five, who shall see that all fine moneys received are paid to the proper officers.

Inspection of County Buildings—Five.

Surrogate's Reports of Receipts, three, who shall verify all r eceipts of such office.

To settle with the County Auditor, three, who shall verify all books and payments of such office.

Advisory and Visitation Committe, three, whose duty it shall be to inquire into and report the conduct, care and management of any and all institutions, societies or organizations supported in whole or in part by funds belonging to or appropriated by Cattaraugus County.

Agriculture Committee, five, whose duty it shall be to look after all matters specifically connected with agriculture either alone or in conjunction with other committees.

IV.—At the first regular meeting in each year there shall be elected a Chairman, Journal Clerk, Clerk, and two Assistant Clerks, whose term of office shall be for one year. The term of office of all standing committees shall be one year.

V.—The rules of order governing the last assembly of the state, shall be the rules of this Board, so far as they are applicable, unless otherwise provided by the special rules of this Board.

VI.—The ayes and nays shall be taken on all questions requiring a vote of the Board, when requested by one member, except when otherwise required by law or these rules.

VII.—Every resolution presented to the Board, proposing any action under the statute conferring legislative power on Boards of Supervisors, shall be prefixed by a title concisely expressing its contents, following which shall be a reference to the law or laws from which the authority to pass the resolution shall be derived.

VIII.—Every resolution specified in Rule VII shall not be put upon its final passage previous to the second reading thereof, and in no case shall the first and second readings of any such resolution be had upon the same day, except by unanimous consent for that purpose.

IX.—Every resolution presented to the Board, except a resolution affecting a single town, when offered by the Supervisor of that town, shall not be put upon its final passage on the same day without unanimous consent.

X.—The Journal Clerk shall at the close of each day's sessions of the Board make and furnish a typewritten transcript of the proceedings. Copies of these proceedings to be given to the Chairman of the Board, the Clerk of the Board, and the County Treasurer.

XI.—Every resolution or act carrying appropriation of county funds shall be referred to the Finance Committee for examination and report before final vote. These rules can be altered, suspended, or additional rules added by a vote of the majority of the members, on a motion made after a previous notice of one day.

XII.—All rules conflicting with the above are hereby rescinded.

Mr. Heath presented a resolution for the construction of a road under the 320-A system in the Town of Coldspring and the resolution was referred to the Highway Officials.

Mr. Oyer presented resolutions for the construction of two roads under th e320-A system in the Town of Ashford and the resolution was referred to the Highway Officials.

Mr. James presented a resolution for the construction of a road under the 320-A system in the Town of Portville and the resolution was referred to the Highway Officials.

Mr. Ellis presented a resolution for the construction of a road under the 320-A system in the Town of Ellicottville and the resolution was referred to the Highway Officials.

Mr. Bushnell presented a resolution for the construction of a road under the 320-A system in the Town of Little Valley and the resolution was referred to the Highway Officials.

Mr. Courter presented a resolution for the construction of a road under the 320-A system in the Town of Otto and the resolution was referred to the Highway Officials.

Mr. Congdon presented a resolution for the construction of a road under the 320-A system in the Town of Persia and the resolution was referred to the Highway Officials.

Mr. Rasey presented resolutions for the construction of two roads under the 320-A system in the Town of Randolph and the resolutions were referred to the Highway Officials.

RESOLUTION RESCINDING PREVIOUS ACTION OF THE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY IN APPROVING FINAL RESOLUTION COVERING THE LEON-WESLEY, PART 1, COUNTY HIGHWAY NO. 1480, IN ACCORDANCE WITH SECTION 128 OF THE HIGHWAY LAW.

Whereas, the plans, specifications and estimate of cost for the improvement of the LEON-WELLSLEY, PART 1, COUNTY HIGHWAY No. 1480, Cattaraugus County, were presented to the Board of Supervisors on the 4th day of October 1916, and a resolution was adopted approving said plans and estimate at a total estimate cost of $61,900.00,

Whereas, under date of April 5th, 1917, a resolution was passed by the said Board of Supervisors apportioning the estimated cost of this improvement on the 50-50 basis, or in accordance with Section 141-A of the Highway Law, at a total estimated cost of $70,800.00, and

Whereas, subsequent resolutions were passed by the Board of Supervisors under date f December 2nd, 1919 and April 13th, 1920, providing additional funds for the improvement of this highway, and,

Whereas, a communication has been received from the State Commission of Highways notifying the Board of Supervisors that the plans, specifications and estimate cost of this highway have been revised to conform with Chapter 18 of the Laws of 1921, and now providing for the improvement of a highway 2.84 miles in length at a total estimated cost of $128,000.00.

Resolved, that the resolutions adopted by the Board of Supervisors under dates of October 4th, 1916, April 5th, 1917, December 2nd, 1919, and April 13th, 1920, hereinbefore referred to, approving plans, specifications and estimate of cost for the Leon-Wellsley, Part 1, County Highway No. 1480, and appropriating the cost of the same on the 50-50 basis, or in accordance with Section 141-A of the Highway Law, and providing additional appropriations for the same, be and the same are hereby rescinded as provided by Section 128 of the Highway Law.

It is Further Resolved, that the Clerk of the Board of Supervisors is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York,
County of Cattaraugus; SS:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus, have compared the foregoing copy of resolution with the original resolution now on file in the office, and which was passed by this Board on the 10th day of January 1922, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the Board of Supervisors, this 10th day of January 1922.

J. B. Reeves,
Clerk of the Board of Supervisors
of Cattaraugus County.

Upon vote being taken the resolution was adopted by the following vote:

Ayes, Messrs: Carls, Oyer, Garin, Heath, Peek, Laing, Flagg, Ellis, Bonsteel, Hogue, Cheney, Chamberlain, Hogue, Devine, Karn, Bushnell, Gere, Rogers, Whipple, Watson, Hannigan, Miller, Bis-

set, Conell, Cole, McLaughlin, Nutting, McGavisk, Courter, Hall, James, Rasey, Carr, Hall, Lanning, Dye, Hogan, Harrison, Seitz, Lynde. 40.

Noes: None.

By Mr. Lynde:

Petition No. 3675, Road No. 1480. Resolution approving plans, specifications and estimate of cost for the construction or improvement of a County Highway in the Town of Leon, County of Cattaraugus passed by the Board of Supervisors of the County of Cattaraugus on the 10th day of January 1922, pursuant to section 128 of the Highway Law (Chapter 330, Laws of 1908) a quorum being present and 37 supervisors voting in favor of such resolution and no supervisors voting against the same.

1. Whereas, at a meeting of this Board held on the 16th day of February, 1916, a resolution was adopted pursuant to section 123 of the Highway Law requesting the construction or improvement in accordance with the provisions of article six of said law of that portion of a highway described as follows.

Beginning at the northerly end of County Highway No. 960 in the Town of Leon, running thencenortherly and easterly towards the Hamlet of Wesley in the Town of Dayton.

2. Whereas, the State Commission of Highways has examined the highway above described and has determined that it is of sufficient public importance for construction or improvement in accordance with the provisions of article six of the Highway Law and has certified its approval of the said resolution; and

3. Whereas, said Commission has caused a section of said highway, which section is described as follows.

From the north end of County Highway No. 960, at Thompson Corner, northerly, northeasterly to the south end of County Highway No. ....., at Averill Corner, a length of 2.84 miles in the Town of Leon, Cattaraugus County, and known as the LEON-MARKHAM-DAYTON, PART 1, COUNTY HIGHWAY to be surveyed and mapped, and has caused maps, plans, specifications and estimates of cost to be made for such construction or improvement and after examination thereof by the district or county superintendent has transmitted the same to this Board showing the total estimated cost of the work to be $128,000.00 of which the State, and County pay the following proportions:

The State pays 50% or $64,000.00.

The County of Cattaraugus pays 50% or $64,000.00.

4. Resolved, That this Board request that the highway above described in paragraph one be constructed or improved as a County Highway in that portion thereof above described in paragraph three in accordance with the maps, plans, specifications and estimates of cost prepared therefor by the State Commission of Highways under the provisions of article six of the Highway Law; that said work be performed under the charge, care and superintendence of the State Commission of Highways, and that said maps, plans, specifications and estimates of cost prepared for said work, under the direction of said Commission as provided in section 125 of the Highway Law, are hereby duly approved and adopted by this Board.

5. Resolved, That there is hereby appropriated and made immediately available the sum of Sixty-four thousand and 00 | 100 dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such County Highway which is to be borne by the said county, as determined in accordance with the provisions of section 141 of the Highway Law. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the couny treasury with which o pay such requisition or draft, he County Treasurer of said county is hereby authorized and empowered as provided by secion 142 of the Highway Law to borrow all or part of said sum on the obligation of said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of said county.

6. Resolved, That the clerk of his Board is hereby directed to forthwith transmit a certified copy of this foregoing resolution to the State Commission of Highways.

State of New York,
County of Cattaraugus; SS:

This is to certify that I, the undersigned, clerk of the Board of Supervisors of the County of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in he office and which was passed by the Board of Supervisors of said county on the 10 day of January 1922, and that the same is

a correct and true ranscript of such original resolution and of the whole thereof.

In witness whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 10th day of January, 1922.

J. B. Reeves,
Clerk of the Board of Supervisors

Upon vote being taken the resolution was passed by the following vote:

Ayes, Messrs: Carls, Oyer, Heath, Peek, Laing, Flagg, Ellis, Bonsteel, Hogue, Chamberlain, Hogue, Devine, Karn, Bushnell, Gere, Rogers, Whipple, Watson, Hannigan, Miller, Bissett, Conell, Cole, Nutting, McGavisk, Courter, Hall, James, Carr, Hall, Lanning, Dye, Hogan, Seitz, Lynde, Cheney, Rasey. 37.

Noes. None.

By Mr. Lynde:

Petition No. 2780.

Resolution approving plans, specifications and estimates of cost for the construction or improvement of a County Highway in the Town of Portville, County of Cattaraugus, passed by the Board of Supervisors of the County of Cattaraugus on the 10th day of January, 1922, pursuant to section 128 of the Highway Law (Chapter 330, Laws of 1908) a quorum being present and 37 Supervisors voting in favor of such resolution and no Supervisors voting against the same.

1. Whereas, at a meeting of this Board held on the 4th day of December, 1908, a resolution was adopted pursuant to section 123 of the Highway Law requesting the construction or improvement in accordance with the provisions of article six of said law of that portion of a highway described as follows:

Beginning at a point in the town of Portville at the dividing line between the towns of Portville and Genesee in Allegany County, on the road known as the Ceres road running in a westerly direction to the south end of the improved road known as the Portville-Olean road.

2. Whereas, the State Commission of Highways has examined the highway above described and has determined that it is of sufficient public importance for construction or improvement in accordance with the provisions of article six of the Highway Law and has certified its approval of the said resolution; and

3. Whereas, said Commission has caused a section of said highway, which section is described as follows:

From the south end of County Highway No. 730, in the Hamlet of Mill Grove, southeasterly through the Hamlet of Carroll to the west end of County Highway No. 1322, at the Allegany county line, a length of 1.91 miles in the Town of Portville, Cattaraugus County. and known as the Portville-Carroll, County Highway, to be surveyed and mapped, and has caused maps, plans, specifications and estimates of cost to be made for such construction or improvement and after examination thereof by the district or county superintendent has transmitted the same to this Board showing the total estimated cost of the work to be $85,500.00, of which the State and County pay the following proportions:

The State pays 50%—$42,750.00

The County of Cattaraugus pays 50%—$42,750.00.

4. Resolved, That this Board request that the hihgay above described in paragraph one be constructed or improved as a County Highway in that portion thereof above described in paragraph three in accordance with the maps, plans, specifications and estimates of cost prepared therefor by the State Commission of Highways under the provisions of article six of the Highway Law; that said work be performed under the charge, care and superintondence of the State Commission of Highways, and that said maps, plans, specifications and estimates of cost prepared for said work, under the direction of said Commission as provided in section 125 of the Highway Law, are hereby duly approved and adopted by this Board.

5. Resolved, That there is hereby appropriated and made immediately available the sum of Forty two thousand seven hundred fifty and 00-100 Dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such County Highway which is to be borne by the said County, as determined in accordance with the provisions of section 141 of the Highway Law. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of said county.

6. Resolved, That the clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

STATE OF NEW YORK,
County of Cattaraugus, ss:

This is to certify that I, the undersigned clerk of the Board of Supervisors of the county of Cattaraugus, have compared the foregoing copy of resolution with the original resolution now on file in the office and which was passed by the Board of Supervisors of said County on the 10th day of January, 1922, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In witness whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 10th day of January, 1922.

J. B. REEVES,
Clerk of the Board of Supervisors.

Upon vote being taken the resolution was passed by the following vote:

Ayes: Messrs. Carls, Oyer, Garin, Heath, Peek, Laing, Flagg, Ellis, Bonsteel, Hogue, Cheney, Hogue, Devine, Karn, Bushnell, Gere, Rogers, Whipple, Watson, Miller, Bisset, Coneil, Cole, McLaughlin, Nutting, McGavisk, Courter, Hall, James, Carr, Hall, Lanning, Dye, Hogan, Harrison, Seitz, Lynde—37.

Noes: None.

By Mr. Lynde:

Project No. 180.

Resolution approving estimate of cost for the construction or improvement of a Federal Aid Highway in the Town of Freedom, County of Cattaraugus, passed by the Board of Supervisors of the County of Cattaraugus on the 10th day of January, 1922, pursuant to Chapter 154, Laws of 1920, a quorum being present and 45 Supervisors voting in favor of such resolution and no Supervisors voting against the same.

1. Whereas, the highway known as F. A. Project No. 180 and described as follows:

From the south end of County Highway No. , at the Wyoming county line, southerly through the Hamlet of Sandusky, easterly, southerly to the north end of County Highway No. ,

at Howlett Corner, a length of 4.16 miles in the Town of Freedom, Cattaraugus County,

ARCADE—FARMERSVILLE, PART 2

has been designated as highway to be improved with Federal Aid, pursuant to Chapter 462, Laws of 1917, and Chapter 154, Laws of 1920.

2. Whereas, said Commission has caused plans, specifications and estimates of cost to be made for such construction or improvement and has transmitted to this Board a resolution showing the total estimated cost of the work to be $164,000.00,

of which The U. S. Government pays 35% or $57,400.00

The State of New York pays 35% or $57,400.00

The County of Cattaraugus pays 30% or $49,200.00.

3. Resolved, That this Board approve the estimate of cost submitted by the State Commission of Highways for the construction or improvement of the above mentioned Federal Aid Highway, and

4. Resolved, That there is hereby appropriated and made immediately available the sum of Forty nine thousand two hundred and 00-100 Dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such Federal Aid Highway, which is to be borne by said county, as determined in accordance with the provisions of Chapter 154, Laws of 1920. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways, and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by Section 142 of the Highway Law to borrow all or a part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for an on behalf of said county.

5. Resolved, That the Clerk of this Board is hereby directed to forthwith transmit four certified copies of the foregoing resolution to the State Commission of Highways.

STATE OF NEW YORK,
County of Cattaraugus, ss:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus, have compared the fore-

going copy of resolution with the original resolution now on file in the office and which was passed by the Board of Supervisors of said county on the 10th day of January, 1922, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In witness whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 10th day of January, 1922.

J. B. REEVES,
Clerk of the Board of Supervisors.

Adopted, all present voting in the affirmative.

By Mr. Cheney:

Whereas on hte 7th day of April, 1920 a resolution was presented and adopted by the Board of Supervisors appropriating one hundred forty-five thousand two hundred fifty and 00-100 dollars, to build 4.15 miles of improved highway, being part of the Arcade-Farmersville road in the Town of Freedom, therefore resolved that said resolution be and is hereby in all things rescinded.

Adopted.

By Mr. Congdon:

Resolved, That a certain resolution, introduced by Mr. Congdon, supervisor from the town of Persia, Cattaraugus County, on the 30th day of August, 1921, and passed by the Board of Supervisors of said county on the 31st day of August, 1921, which resolution authorized the county treasurer of said county to borrow three hundred thousand dollars on the credit of the county by the issue of bonds therefor, and to negotiate said bonds to provide money to aid divers towns of said county in the construction and improvement of various highways in such towns, under the provisions of Section 320-A of the Highway Law be, and the same hereby is, in all things rescinded.

Adopted.

The Chair presented the Sheriff's report for the year 1921, which was received and ordered printed in the Journal.

Mr. Ellis presented the report of the District Attorney which was read and ordered printed in the Journal.

Mr. Bushnell presented the report of the Superintendent of Highways which was received and ordered printed in the Journal.

By Mr. Bonsteel:

Resolved that the Reports of the Sheriff, District Attorney and County Superintendent of Highways covering the year 1921, be printed in the Annual Journal for the year 1921.

Adopted.

A report from the State Commission of Prisons covering the inspection of the Cattaraugus County Jail, was read and ordered filed.

By Mr. Bushnell:

Whereas, In appropriating money for the first 320-A roads, the routes were selected and distance of project, in most cases ran from one to two miles, while the routes contained various distances so that appropriations have been and will be made, from time to time, to complete the various routes; and

Whereas, the method of construction entails a matter of not less than two years, and each organization after the first year is working on the same route but more than one project, and

Whereas, The method of accounting and reporting the work is necessarily arduous and calls for constant care to avoid confusion:

Now Therefore, in order to simplify and make easier the reporting, accounting and the agreements for all these roads, be it

Resolved, That the total mileage, where a route at present is being constructed as projects No 1, No. 2, No. 3, etc., be consolidated for the completion of the various routes, and that future agreements be made t read accordingly.

Referred to the Highway Officials.

Br. Mr. Both:

Resolvde, That a sum not to exceed $6800.00 be appropriated for building and furnishing a cottage for the use of the Superintendent of Rocky Crest Sanatorium, to be built on the grounds of the Sanatorium property:

$6000.00 for building same.

$800.00 for furnishing same.

Referred to the Finance Committee.

On motion of Mr. Cheney the regular hours for the meeting of the Board were fixed at 9:30 A. M. to 2 P. M.

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., January 11, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs:—Bisset, Black, Bonsteel, Both, Bushnell, Carls, Carr, Cheney, Cole, Courter, Devine, Dye, Ellis, Flagg, Gere, Hall' Hall, Hannigan, Harrison, Heath, Hogan. Hogue, James, Karn, Laing, Lanning, Lynde, Mason- McGavisk, McLaugh, lin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman, Garin,, Seitz. 44.

Absent Messrs:—Chamberlain, Conell, Congdon, Lennon, Welsh. 5.

Minutes of previous session read and approved.

Mr. Cheney presented resolutions for the construction of two roads under the 320-A system in the Town of Freedom and the resolutions were referred to the Highway Officials.

Mr. Rogers presented resolutions for the construction of two roads under the 320-A system in the Town of Mansfield and the resolutions were referred to the Highway Officials.

Mr. Hall presented a resolution for the construction of a road under the 320-A system in the Town of Perrysburg and the resolution was referred to the Highway Officials.

All resolutions heretofore submitted to the Board on January 10th and 11th, 1922, were referred by the Chair to the Finance Committee, who were to act in conjunction with the Highway Officials.

Privilege of the floor was granted to Richmond C. Hill, County Historian.

The Chair presented the following list of members as appointed to the Committees for the year 1922:

Committees

EQUALIZATION—Both, Rogers, Dye, Bushnell, Zimmerman, Courter, Hannigan, Watson, Garin, H. G. Hogue, Pierce, Laing, Carr.

FINANCE—Harrison, Oyer, Courter, W. Hall, Miller, Peek, Pierce, Garin, Lanning.

LAWS—Congdon, Harrison, Gere, Ellis, Devine.

COUNTY CLAIMS—L. B. Hall, C. C. Mason, Flagg, Karn, Bisset.

HIGHWAYS—Lynde, Whipple, Lennon, Bonsteel, Rasey.

TOWN ACCOUNTS—W. Hall, Mosher, Heath, Carls, Chamberlain.

MILITARY ACCOUNTS—Gere, Flagg, Miller, Welsh, Nutting.

ASSESSMENT ROLLS AND FOOTINGS—Mason, C. W. Hogue, Whipple, Chamberlain, Karn.

ERRONEOUS ASSESSMENTS—Heath, Mason, Hannigan, Laing, Ellis.

RETURNED TAXES—James, Mosher, Lennon, Cole, Bisset.

GRAND JURORS—McGavisk, James, L. B. Hall, Conell, Carr.

INSURANCE—C. W. Hogue Rogers, W. Hall, Ellis, Cole.

MORTGAGE TAX—Cheney, Peek, McLaughlin.

APPORTIONMENT OF LICENSE MONEY—Courter, Seitz, Zimmerman, Conell, Carls.

TO SETTLE WITH COUNTY TREASURER—Zimmerman, James, Dye, Laing, Lanning.

TO SETTLE WITH SUPERINTENDENT OF POOR—Bonsteel, Both, Lynde, McLaughlin, Karn.

COUNTY CLERK'S REPORT OF RECEIPTS—Dye, Geer, Congdon, Welsh, Hogan.

SHERIFF'S REPORTS OF RECEIPTS—Whipple, Seitz, Heath, Chamberlain, Bisset.

TO AUDIT ACCOUNTS OF COUNTY AUDITOR AND CLERKS OF THE BOARD—Rogers, Mosher, Bonsteel, Ellis, Carls.

REPORTS OF TOWN OFFICERS—Hannigan, Mason, Flagg, H. G. Hogue, Hogan.

INSPECTION OF COUNTY BUILDINGS—Seitz, McGavisk, Oyer, McLaughlin, Rasey.

SURROGATE'S REPORTS OF RECEIPTS—Bushnell, Harrison, Nutting.

TO SETTLE WITH COUNTY AUDITOR—Miller, Bushnell, Garin.

ADVISORY AND VISITATION COMMITTEE—Oyer, Lynde, Nutting.

AGRICULTURAL—Mosher, Bonsteel, Peek, Pierce, H. G. Hogue.

HIGHWAY OFFICIALS—Watson, Cheney, Devine.

On motion of Mr. Devine the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chair.

By Mr. Harrison:

Resolved, That O. E. Black, Chairman of this Board be and he is hereby authorized to purchase the lands to be acquired for the requisite right of way for any State or State and County Highway as provided by sections 148 and 149 of the Highway Law and the Acts amendatory thereof and that if said Chairman is unable to acquire such land or lands by purchase as provided by section 149 of the Highway Law that a petition for the appointment of three Commissioners of Appraisal to ascertain and determine the compensation to be paid to the owners of the land to be acquired as provided by scetion 150 of the Highway Law be presented to the Court and that said Chairman be and he is hereby authorized and directed to sign and verify such petition in the name of the Board of Supervisors of Cattaraugus County and that said Chairman e and he is hereby authorized to employ an attorney to act for the County and to conduct any and all proceedings hereby authorized.

Laid over under the rules.

By Mr. Chamberlain:

Whereas in the description of highways in the town of Great Valley heretofore designated for improvement as County and Town highways, under the provisions of Section 320-A of the Highway Law, by the Board of Supervisors of Cattaraugus Counyt, the following described highway was omitted hterefrom, viz:

Beginning at the State Road between the Baptist Church and Grange Hall in the town of Great Valley aforesaid, thence leading in a westerly direction, through Academy street and the Mutton Hollow road, a distance of one-half mile;

And Whereas, the Town Board of said town of Great Valley has duly adopted a resolution requesting the Board of Supervisors

to designate the portion of said highway above described for improvement, under the provisions of Section 320-A of the Highway Law, as aforesaid,

Be It Resolved, that the above described highway be added to the map for construction under Section 320-A of the highway Law, in addition to the roads described in resolution adopted in the Special Session of said Board of Supervisors on September 27, 1919, and become a part of the 320-A map of said county, for construction as aforesaid.

Referred to the Highway Officials.

By Mr. Nutting:

Resolved, That the recommendations made in the report on the World War Memorial, etc., submitted by the County Historian at the Fall session of the Board in 1921, be approved; and further

Resolved, That for the future expenses and services of the County Historian in connection with the proposed World War Memorial and History hitherto made by the resolution adopted by this Board August 13, 1921, the period be extended for four months longer, and that the County Treasurer be and is hereby autohrized beginning this month to make further monthly payments of $125.00 to the County Historian, and that the money therefor is appropriated and made now avaliable, the total further appropriation not to exceed the total sum of $500.00.

Referred to the Finance Committee.

By Mr. Hall:

Resolved, That the County purchase a Steam Shovel for use in construction work in Cattaraugus County.

Referred to the Highway Officials.

By Mr. Zimmerman:

Resolved, That the Chairman be and is hereby authorized to settle all claims of charitable and penal institutions which have claims against the County, and also to make all contracts for County telephone service for offices, also that the Chairman of this Board be, and he hereby is directed and authorized to contract with the keeper of the Erie County Penitentiary for the keep and care of prisoners legally sentenced and committed to the said penitentiary by the several courts of Cattaraugus County.

Laid over under the rules.

By Mr. Cheney:

Whereas, a recent decision of the Supreme Court of the United States, handed down on June 6, 1921, and known as the Richmond Case, has tended to disturb the method of levying State taxes upon the stock and other intangible properties of ational Banks chartered to operate and operating within the State of New York and,

Whereas, the old law controlling the levying of taxes upon such property seems to be involved and obscure, and,

Whereas, both the sums of taxes already levied and collected and further sums to be levied and collected upon such property would become the subject of litigation unless otherwise provided, now,

Therefore, we the Board of Supervisors of Cattaraugus County, in the State of New York, do respectfully request and petition the Hon. James Wadsworth, Jr., and the Hon. William Calder, Senators for the State of New York, and the Honorable Daniel Reid, Member of the House of Representatives from the 43d district of New York, that they should use every effort compatible with the best interests of the public service and the interests of the State of New York to secure the passage of certain amendment to section 5219 of the Revised Statutes of the United States and designated as H. R. Bill, No. 9579 of the second session of the 67th Congress as introduced by Mr. McFadden, and as approved by the Tax Department of the State of New York and of other States.

And Be It Further Resolved, that the Board of Supervisors through its Clerk shall forward a copy of this resolution to the Honorable James Wadsworth, Jr., to the Honorable William Calder, and to the Hon. Daniel Reid, with the request that such action may be secured as will conserve the interests of the State of New York and preserve without possible question the State Laws made and provdied for the levying and collection of such tax upon Banking Corporations and their stock and other intangible properties.

Little Valley, New York, O. E. Black,
Chairman, Board of Supervisors

January 11, 1922.
A true copy. Attest J. B. Reeves
Clerk, Board of Supervisors

Laid over under the rules.

By Mr. Oyer:

Resolved, That the Chairman of this Board be and he hereby is authorized to employ an attorney to advise and cousnel county Officials at an expense not to exceed $300.00 per annum to be paid by the County Auditor on properly verified bills and said sum or so much thereof as is necessary be and same hereby is appropriated for such purpose;

And be it Further Resolved, That the Chairman be and he is hereby authorized to employ such other attorney or attorneys to protect and safeguard the interests of the County as in his judgment may be necessary and that the expense for the same be paid by the auditor upon proper verified bills approved by the Chairman.

Referred to the Finance Committee.

Mr. Lynde from the Highway Committee presented the following list of Highways, shown for construction; which was ordered printed in the Journal:

Hewitt Highways for Cattaraugus County

Arcade-Farmersville, Part Two; Leon-Wesley-Wesley, Part One; Salamanca-Ellicottville, Part Two; Cattaraugus-Dayton; Portville-Carroll; Randolph-Pope; Great Valley-Cadiz; Clear Creek-Conewango Valley; North Franklinville-Farmersville-West Fairview; Salamanca East Randolph; Portville-Obi; Leon-Markam-Dayton; Sandusky-Fairview; Bradford-Carrollton, Part Two and Three.

The Journal Clerk read bids for the printing of the Journal for the year 1922, as submitted by the different papers, and award for the printing was with-held until Thursday the 12th.

On motion of Mr. Carr the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Jan. 12, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs: Bisset, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Devine, Dye, Ellie, Flagg Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, James Karn, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Absent, Messrs: Congdon, Courter, Garin, Hogue, Hogue, Laing, Lennon, McLaughlin, Seitz, Welsh. 10.

Minutes of the previous session read and approved.

By Mr. Rasey:

Whereas, in the description of highways in the Town of Randolph heretofore designated for improvement as County and Town highways, under the provisions of Section 320-A of the Highway Law, by the Board of Supervisors of Cattaraugus County, the following described highway was omitted therefrom, viz:

Beginning at railroad in the Town of Randolph aforesaid, thence west on Sheldon street to Archer Hill road, thence south to the Messenger road, thence westerly along Messenger and Gulf roads to the hamlet of Bowen, a distance of approximately three miles.

And Whereas, the Town Board of said town of Randolph has duly adopted a resolution requesting the Board of Supervisors to designate the said highway above described for improvement under the provisions of Section 320-A of the Highway Law, as aforesaid,

Be it Resolved, That the above described highway be added to the map for constructio under Section 320-A of the Highway Law, in addition to the roads described in resolutions adopted in the Special Session of said Board of Supervisors on September 27, 1919, and become a part of the 320-A map of said County, for construction as aforesaid.

Referred to the Highway Officials.

Mr. Cheney called up his resolution relating to the levying of taxes upon the stock and tangible property of banks and banking corporations and the resolution was adopted.

Mr. Zimmerman called up his resolution authorizing the Chairman to settle claims with penal institutions and the resolution was adopted.

Mr. Harrison called up his resolution authorizing the Chairman to take necessary action for securing rights of way for county highways and the resolution was adopted.

On motion of Mr. Zimmerman the printing of the Journals for the year of 1922, was awarded to the Olean Times Publishing Company.

Mr. Harrison from the Finance Committee presented the following report which was adopted by unanimous vote:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Oyer appropriating the sum of $300.00 for the purpose of paying an attorney to advise and counsel county officers, recommend that such resolution be adopted.

Dated January 12, 1922,

W. K. Harrison
A. S. Courter
F. S. Peek
H. F. Lanning
W. S. Pierce
L. L. Oyer
Walter Hall
E. W. Miller
J. E. Garin.

Mr. Oyer called up his resolution to appropriate the sum of $300.00 to pay attorneys for advising county officials and the resolution was adopted.

By Mr. Watson:

Resolved, That the sum of $500.00 or so much thereof as may be necessary be appropriated and made immediately available for the purpose of purchasing for the Highway Department an adding Machine, typewriter, filing cases and such other equipment as may be necessary, and that the County Treasurer be authorized to pay for same upon a proper audit.

Referred to the Finance Committee.

On motion of Mr. Harrison the Board took a recess of fifteen minutes.

On expiration of the recess period the Board was called to order by the Chair.

Mr. Rogers from the Committee to Audit Accounts of the expenses of the Clerk and County Auditor presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your standing committee on Clerk's and County Auditors Accounts respectfully report that they have examined the several accounts referred to them and recommended that orders be drawn in favor of the respective claimants for the amounts allowed them as follows:

NO. of Claim	Claimant	Amount Claimed	Amount Allowed
1	J. B. Reeves	$ 20.40	$ 20.40
2	J. B. Reeves	14.95	14.95
3	J. A. McCormack	13.05	13.05

Respectfully submitted,

F. E. Rogers
J. W. Ellis
J. A. Bonsteel
C. W. Mosher
E. L. Carls.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Both appropriating the sum of $13,200.00, for the purpose of making the annual pay roll for Rocky Crest Sanatorium available for that sum, recommended that such resolution be adopted.

Dated January 12, 1922.

W. K. Harrison
L. L. Oyer
H. F. Lanning
W. S. Pierce
F. S. Peek
A. S. Courter
Walter Hall
E. W. Miller.

The following resolution was then called up by Mr. Both and passed, all supervisors voting in favor thereof, with the exception of Mr. C. C. Mason, who voted against the resolution.

Resolved, That the sum of $13,200.00 or so much of this amount as is necessary be made immediately available for the annual pay roll of the employees of the Rocky Crest Sanatorium, and that the county Auditor be authorized to audit such pay roll and draw orders on the County Treasurer for same on the approval of the Board of Managers of Rocky Crest Sanatorium.

Mr. Harrison from the Finance Committee presented the following report of that committee, which was adopted, all supervisors present voting in favor thereof, except Mr. C. C. Mason, who voted against the acceptance of the report:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Both appropriating the sum of $3000,00, for the purpose of completing the nurses quarters in the Recreation Hall and recommended that such resolution be adopted.

Dated January 12, 1922.

W. K. Harrison
L. L. Oyer
H. F. Lanning
W. S. Pierce
F. S. Peek
A. S. Courter
Walter Hall
E. W. Miller.

Mr. Both called up the following resolution which was adopted by unanimous vote:

Resolved, That the sum of $3000.00 or so much thereof as necessary be appropriated and made available for the completion of the nurses quarters in the Recreation Hall at Rocky Crest Sanatorium and that the County Auditor be authorized to audit bills and draw orders on the County Treasurer for same on approval of the Board of Managers of Rocky Crest.

On motion of Mr. Cheney the Board adjourned without date.

J. A. McCORMACK,
Journal Clerk

SPECIAL SESSION

Steamburg, N. Y., Feb. 1, 1922.

Dear Sir:—

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County to call a special session of said Board to convene at the Supervisors' Rooms at Little Valley, N. Y., Wednesday, February 8th, 1922, at 2 o'clock P. M. for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. REEVES, Clerk.

Little Valley, N. Y., Feb. 8, 1922.

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M., and was called to order by the Chairman, Mr. O. E. Black.

Present: Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Dye, Ellis, Flagg, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman.—45.

Absent: Messrs. Congdon, Devine, Hogue, H. G. McLaughlin. —4.

Call for meeting read.

The Auditor presented to the Board two bills from the Empire Manufacturing Company, which were referred to the Committee on Claims.

Mr. Gere presented a petition from the Town Board of Lyndon for the construction of a road in the Town of Lyndon and the petition was referred to the Finance Committee and Highway Officials, and ordered filed.

Mr. Whipple presented a petition from the Town Board of Napoli for the construction of a road in the Town of Napoli and

the petition was referred to the Finance Committee and Highway Officials, and ordered filed.

Mr. Harrison, from the Joint Committee of Highway Officials and the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Highway Officials and Finance Committee, to which were referred the resolutions appropriating money for the improvement of roads under Section 320-A of the Highway Law, met in joint session and made a thorough examination of the financial condition of such roads now under construction in this county, and find there was expended in the improvement of these roads in 1921 the sum of $441,474.27 of which the county's share was $361,400.56, to meet which a $400,000.00 bond issue was authorized and sold.

The estimated cost of these roads already authorized is $436,-734.77 for this year, of which the county's share is estimated at $362,307.93.

In going over the situation we come to accept the view that the county should only participate in the improvement of those roads which connect other improved roads or are main traveled thoroughfares between important points. In accordance with this view we recommend the improvement of the roads designated in the annexed schedule under the heading "New Appropriations Recommended," the number of miles in each town following. The total mileage is 32.65. The estimated cost of the improvement of these roads is $489,750.00, of which the county's share will be approximately $406,750.00. The estimated cost of the work likely to be done on these roads recommended for improvement, this year is $199,800.00, of which the county's share will be approximately $165,000.00, making the total amount of the county's share of the cost of the work likely to be done in the improvement of roads this year $528,147.93. It is estimated there will be available from various sources $196,-250.00, which may be applied in payment on this sum, leaving the amount which will have to be raised this year by the county, by tax or sale of bonds, $331,897.93. The county will have to provide approximately $240,910.00 for the completion of these roads after this year.

There are other roads for the improvement of which the Board may see fit to appropriate money, not included in this recommendation.

There are some connecting roads, already partly improved, that ought to be completed, for which no petitions have been presented.

$201,554.20 was levied by the Board last fall, to be raised by tax to pay the county's share of the cost of state and county roads built last year. As large an amount may be necessary to pay the county's share of the expense of constructing such roads this year.

With the bonds already issued the bonded indebtedness of the county will probably exceed $1,000,000.00 when the roads now under construction and recommended are completed in 1923 or later.

Respectfully submitted,

W. K. HARRISON,
F. S. PECK,
L. L. OYER,
J. E. GARIN,
A. S. COURTER,
E. W. MILLER,
H. F. LANNING,
W. S. PIERCE,
WALTER HALL,
Finance Committe.

J. W. WATSON,
E. J. CHENEY,
Highway Officials.

TOWNS	Miles of base provided for	Top provided for	Base provided for in money	Top provided for in money	Appropriation recommendednew	In Miles	1922 Estimates New Base	Total old for 1922
Allegany	2.5	1.72	$25,000.00	$10,320.00	None			$ 35,320.00
Ashford	.54	3.54	4,000.00	27,000.00	$45,000.00	3.M	$21,000.00	31,000.00
Carrollton . . .	1.9	.6	18,000.00	4,000.00	None			22,000.00
Coldspring					18,000.00	1.2	8,000.00	
Conewango								
Dayton	.76		6,000.00		22,500.00	1.5	12,000.00	6,000.00
East Otto . . .	1.92	1	17,000.00	7,000.00	None			24,000.00
Elko								
Ellicottville, 1	1.69	1	17,000.00	7,000.00	60,000.00	4	32,000.00	24,000.00
Ellicottville, 2		2.17		14,000.00				14,000.00
Farmersville . .	1.07	.75	7,500.00	5,000.00	None			12,500.00
Franklinville . .	.75	1.5	6,000.00	10,000.00	None			16,000.00
Freedom, 1 . .		1.06		7,000.00	None			7,000.00
Freedom, 2 . .		1		7,000.00	15,000.00	1M.	8,000.00	7,000.00
Great Valley .	1	1.5	8,000.00	10,000.00	None			18,000.00
Hinsdale	.8	1	7,500.00	6,500.00	None			14,000.00

Humphrey, 1 .	2.54	1.54	20,000.00	10,000.00	None			30,000.00
Humphrey, 2 . .	1.21		9,000.00		None			9,000.00
Ischua	.39		3,000.00		None			3,000.00
Leon	1.31	1.5	11,000.00	9,000.00	None			20,000.00
Little Valley .	.57	.57	4,000.00	4,000.00	30,000	2M.	9,000.00	8,000.00
Lyndon	.55	1.5	4,000.00	10,000.00	None			14,000.00
Machias, 1 . . .		.75		4,732.12	None			4,732.12
Machias, 2 . . .		.42		2,213.15				2,213.15
Machias, 3	.86	1M.	9,000.00	7,000.00	37,500.00	2½M.	7,000.00	16,000.00
Mansfield		1.75		12.00.00	52,500.00	3½M.	18,000.00	12,000.00
Napoli	.66	1	7,000.00	7,000.00	None			14,000.00
New Albion . .	.37	1.5	3,500.00	10,500.00	37,500.00	2½M.	20,000.00	14,000.00
Olean, Town . .		1.75		11,763.98				11,763.98
Olean, City . .								
Otto	.57		5,000.00		30,000.00	2M.	9,000.00	5,000.00
Perrysburg . .	.5	2.25	4,908.59	16,000.00	33,750.00	2½M.	9,000.00	20,908.59
Persia					45,000.00	3M.	18,000.00	
Portville	.1	1.25	701.56	7,000.00	30,000.00	2M.	9,000.00	7,701.56
Randolph		1	929.82		18,000.00	1 2-10	10,800.00	929.82
Red House								
Salamanca								
South Valley . .								
Yorkshire . . .	.5	1.5	3,665.55	9,000.00	15,000.00	1M.	9,000.00	12,665.55
	23.06	36.66	200,775.70	235,959.07	489,750.00	32 65-100	199,800.00	436,734.77

Mr. Both presented Dr. A. L. Runals' resignation as member of the Board of Managers of Rocky Crest Sanatorium.

By Mr. Both:

Resolved, That Dr. C. A. Greenleaf be and is hereby appointed a member of the Board of Managers of Rocky Crest Sanatorium for a term of five years beginning January 1st, 1922.

Laid over under the rules.

By Mr. Lynde:

Resolution adopted under Section 141-A of the Highway Law, rescinding final resolution heretofore adopted covering the improvement of a county highway, which resolution distributed the cost under Section 141, and providing for the distribution of the cost under Section 141-A of the Highway Law.

Whereas, on the 10th day of January, 1922, the Board of Supervisors of Cattaraugus County adopted a resolution approving the plans, specifications and estimate of cost for the improvement of the Portville-Carroll County Highway No. 1611, in the County of Cattaraugus; and

Whereas, said resolution contains a paragraph for the distribution of the total estimated cost of such improvement in the manner provided by ection 141 of the Highway Law at the time of the passage of such resolution; and

Whereas, Section 141-A of the Highway Law, as amended by Chapter 550 of the Laws of 1917, authorizes the Board of Supervisors of a county to provide for the county share of the cost of such improvement, either under the provisions of Section 141 or under the provisions of Section 141-A, as the county may desire, and also authorizes the Board of Superevisors in cases where resolutions have heretofore been adopted for roads awaiting contract, or under conteract for which the final accounts have not been paid, distributing the cost in accordance with the provisions of Section 141, to rescind such resolutions and provide for the county share of the cost under the provisions of Section 141-A; and

Whereas, the total cost of said improvement is estimated at Eighty-five Thousand Five Hundred and 00-100 ($85,500.00 Dollars, of which under the provisions of Section 141-A of the Highway Law the State and County would pay the following proportions:

The State pays 50 per cent. or $42,750.00
The County pays 50 per cent. or 42,750.00

Resolved, That the resolution hereinbefore referred to be and the same is hereby rescinded.

Resolved, That there is hereby appropriated and made immediately available the sum of Forty-two Thousand Seven Hundred Fifty ($42,750.00) Dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such County Highway, which is to be borne by the said county, as determined in accordance with the provisions of Section 141-A of the Highway Law. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by Section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of said county.

State of New York,
County of Cattaraugus—SS.

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus, have compared the foregoing copy of resolution with the original resolution now on file in the offiffice, and which was passed by the Board of Superveisors of said county on the 8th day of February, 1922, a majority of all the members elecetd to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official seal of the Board this 8th day of February, 1922.

J. B. REEVES,
Clerk of the Board of Supervisors.

Upon roll call being taken the above resolution presented by Mr. Lynde was passed by the following vote:

Ayes—Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cole, Conell, Courter, Dye, Ellis, Flagg, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Whipple, Zimmerman, Clancy.—43.

Noes—None.

Mr. Hannigan presented a petition from the Town Board of the Town of Olean for the construction of a road in said Town and the petition was referred to the Highway Officials and the Finance Committee, and ordered filed.

On motion of Mr. Bonsteel discussion on the construction of a Town and County road in the Town of Olean was made a special order of business for Thursday at 2 o'clock P. M.

Report of Richmond C. Hill, County Historian, was received and referred to the Finance Committee.

Olean, N. Y., February 1, 1922.

To the Board of upervisors of Cattaraugus County:

I beg to report my activities as your County Historian on the matter of preparing plans for a World War Memorial in accordance with resolutions adopted at your ssesion August 31, 1921.

Early in October I visited the State Adjutant General and the State Historian at Albany but was unable to obtain data from those officials as the records relating to the World War were, and still are, in a very chaotic condition. I conferred extensively with other authorities and officials, including those corporations, committees and individuals associated in the selection of war memorials for various communities in this and other states, and have found that the plans for most of these memorials, which include many for community halls, monuments, bridges, statues, triumphal arches, public parks and highways, stadiums, etc., are of an elaborate and costly character, too expensive, I feel assured, for your consideration.

The result of my search for a proposition that would be likely to enlist your favorable attention has focused down to the following recommendations:

FIRST—That a concise and accurate history of the participation of service men and women of the country be prepared under the auspices of the county officials of the American Legion and published by that organization by such a subscription method as should not entail any expenses therefor on the county through your honorable body. In connection with aiding in the preparation of such a War History, considerable of my time and attention will necssarily be required, likewise in the matter of filling the roster of appointments of local historians in the county, which is still incomplete, some of the Supervisors not having made appointments as required by law. (See Chapter 181, State Laws of 1919.) Then too, there have been some changes in the membership of your Board this year

and the new men will have to be instructed as to their duties in relation to local historians, as a complete history cannot be properly compiled without the aid of the Supervisors and their local historian appointees. The following is the list of vacancies which need to be filled: Conewango, Dayton, Elko, Great Valley, Hinsdale, Humphrey, Leon, Little Valley, and Lyndon.

SECOND—My recommendation is that a suitable memorial tablet be set up on the War Memorial Building, at the county seat, the cost, ceremonials, and details relating to which to be determined later by your honorable body in association with your County Historian, the expenses of which, I believe, should not exceed $500.

THIRD—For a memorial-at-large on a befitting scale my suggestion is that it could be most advantageously established in the Allegany State Park and this suggestion has already met with the unanimous approval of the Board of Park Commissioners, appointed by Governor Miller, and likewise of many other prominent citizens who have been consulted. This division of my memorial plan comprises two ideas, entirely different in their individual character but each presenting very desirable attributes. One of them is a reproduction of one of the most significant features of the World War activities, namely, typifying the terrific character of the great conflict and comprising a faithful representation of an extensive section of the famous Hindenburg German defence line, with an explanatory military map, a collection of war weapons and devices and a war museum and picture gallery in a permanent camp or building of the log cabin type. The other division of the general idea is to exemplify in a novel manner the pacific quality of the peace conditions which have followed the Allied victory, by setting out an extensive plantation of edible-nut bearing trees of the various staple varieties with a suitable rustic building and forestry exhibition in connection therewith, etc.

Both phases of this portion of the World War Memorial plan, as already intimated, have met with the unanimous approval of the Board of Commissioners of the Allegany State Park and it will be financed by that body without recourse to financial aid from the county through your honorable body. That such will be the case I have had the personal assurance of the Chairman of the Board of Park Commissioners, Hon. A. T. Fancher, who, in Buffalo, December 2, gave me positive assurance that the plan would be carried out effectively from the funds provided by the State, except, he insisted, such compensation as your honorable body should provide for my expenses and services in securing for the Park Board the necessary

data and information, etc., to assist in carrying out the idea effectually.

I have recently learned from official sources that the Adjutant General at Washington has secured a complete roster of the men who saw service during the war and that he has cards with complete data relating to each individual who served.

In order to obtain this information it will be necessary for me to visit Washington and secure a list of what is required for Cattaraugus County. This, of course, will entail considerable expense, above the amount already appropriated and which has already been expended. The compilation of official data and information of a county War History to be published by officials of the American Legion will also entail further expense but the compilation and preparation of the same for publication will be at the expense of the American Legion, so that I fel justified in asking that for my expenses and services a further appropriation be made for four months longer of the monthly amount hitherto appropriated.

Respectfully submitted,

RICHMOND C. HILL,
County Historian.

Referred to the Committee on Finance.

By Mr. Nutting:

Resolved, That the plan for a War Memorial to be arranged in the Allegany State Park submitted by the County Historian be approved by the Board of Superevisors, including the placing of a suitable tablet on the Memorial Building at Little Valley under the superevision of a committee of five to be appointed by the chairman of the board, the expenses of which shall not exceed $500, and further

Resolved, That forhis services and expnses in securing the official data and information necessary for the compilation of a County War History, for conferences with officials of the Amrican Legion in the county in reference to the compilation and publication of said history, at the expense and for the benefit of the Legion; and for cooperating with the individual Supervisors in filling vacancies in the list of local historians of the county and instructing said local historians as to their duties and the requirements of their official position and aiding them in meeting the requirements of the State Historian, the sum of $100 per month for five months, beginning with February this year shall be paid him by the County Treasurer, and

that the money therefor is appropriated and made now available, the total further appropriation not to exceed the total sum of $500.

Referred to Committee on Finance.

By Mr. Dye :

Whereas, at the time that the Board of Supervisors of Cattaraugus County adopted the plan of constructing county-town roads under Section 320-A of the Highway Law it was understood and agreed between the members of the Board of Supervisors that the cities situate in the county, which are third class cities, should have the benefit of roads constructed within city limits where they were of county interest such as connecting links with improved roads entering the city, and a percentage was fixed by this Board as the portion of the cost of construction which the city should pay, and

Whereas, it now appears that there is some question as to whether the said Section permits the construction of such roads at the joint expense of the city and county within the city limits,

Now, Therefore, be it Resolved, That it is the sense of this Board that the Highway Law be amended in such way as will permit the construction of 320-A roads within city limits on agreement between the Board of Supervisors and the respective city governments in reference to roads of county interest as above stated, and be it further

Resolved, That the Senator from this district, Hon. De Hart Ames, and the Assemblyman from this county, Hon. Lee Kirkland, be and they hereby are instructed to obtain such amendment to the Highway Law and, be it further

Resolved, That the clerk of this Board be and he hereby is, instructed to send a certified copy of this resolution to Hon. De Hart Ames and Hon. Lee Kirkland.

Laid over under the rules.

On motion of Mr. Watson the Board adjourned until 9:30 tomorrow morning.

Little Valley, Feb. 9, 1922.

Board called to order by the Chair.

Present: Messrs. Bissett, Black, Bonsteel, Bushnell, Carls, Carr, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Gere, Hall, Hall, Hannigan, Harrison, Hogue, James, Marn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek,

Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman, Chamberlain, Garin, Both, Seitz, Heath. 44.

Absent: Messrs. Congdon, Hogan, Hogue, H. G. McLaughlin, Clancy. 5.

Minutes of previous session read and approved.

By Mr. Bonsteel :

Resolved, That the sum of $46.92 be paid by the County Treasurer to A. E. Wright of Machias, N. Y., and that the same be levied against the taxable property of the Town of Farmersville, N. Y., on account of school taxes erroneously collected from said A. E. Wright and paid by him on February 14, 1921, together with one year's annual interest on the same at (6%) six per centum.

Referred to the Law Committee.

Mr. Rogers presented petitions for the construction of two roads in the town of Mansfield which were referred to the Highway Officials and Finance Committee and ordered filed.

Mr. Pierce presented a petition for the construction of a road in the Town of Machias which was referred to the Highway Officials and Finance Committee and ordered filed.

Mr. Dye called up his resolution relating to the construction of roads under the 320-A system by Cities of the third class and the resolution was adopted.

Mr. Mason presented a petition for the construction of a road in the Town of Conewango, which was referred to the Highway Officials and Finance Committee and ordered filed.

Mr. Mosher, Chairman of the Agriculture Committee, presented the following report which was adopted:

In the matter of the Toptgraphic Survey of Cattaraugus County:

I. The United States Geological Survey states that the Red House quadrangle, covering the southwest portion of the County will be surveyed in 1922.

2. Representative Reed states that he will use his best endeavors to secure the early completion of the topographic survey of the remainder of the county.

By Mr. Watson:

Whereas: The Town Board of Ashford requests by a resolution duly passed by said Town Board on the 28th day of December, 1922, that a certain piece of highway in said town be improved under Sec-

tion 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved That this Board orders the construction of an improved road in the town of Ashford commencing at the residence of Nicholas Nunweiler and running in a northerly direction a distance of three miles to the Cattaraugus Creek, the same being the boundary line between Cattaraugus and Erie Counties. The above described road is a continuation of the West Valley-Springville road now under construction.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 17% and the county 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of Committee adopted, and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Baord of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Ashford be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $45,000.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Connell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Coldspring requests by a resolution duly passed by said Town Board on the 7th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Coldspring commencing at a four corners in the town of Coldspring known as Price's Corners, and running in a south-westerly direction about one and two-tenths miles to connect with a similar road being constructed by the Town of Randolph.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 13% and the county 87%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report adopted, and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Coldspring be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $18,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was pased, by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmreman. 39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Dayton requests by a resolution duly passed by said Town Board on the 23rd day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Dayton, commencing at the northerly end of 1921 improvement near Ruckh corner in said town, thence northerly to the village of Cottage, a distance of about two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18 percent and the county 82 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board

of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Committee report adopted, and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Dayton be improved under section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, coutnersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman, 39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Ellicottville requests by a resolution duly passed by said Town Board on the 6th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway,

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Ellicottville, commencnig on the Beaver meadow road in the Town of Ellicottville at the southerly end of the Town and County road now under construction, and extending southerly to the northerly end of the State road leading from Great Valley to Ellicottville, a distance of four miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19 percent and the county 81 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb. 1922, passed a resolution directing that a certain piece of highway in the town of Ellicottville be improved under Section 320-A of the Highway Law,

Now, therefore, be is Resolved: That the sum of $60,000.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing,

Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

By Mr. Watson:

Whereas: The Town Board of Freedom requests by a resolution duly passed by said Town Board on the 28th day of December, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Freedom, commencing at a point on the Arcade-Farmersville improved road at the corner by Leonard Hughes' residence, running westerly and southerly one mile.

The same to be built under Section 320-A of the Highway Law. The cost of construction of this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 16% and the county 84%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON
E. J. CHENEY
JAMES DEVINE
County Highway Official Committee.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Freedom be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $15,000.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintnedent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following votes:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Little Valley requests by a resolution duly passed by said Town Board on the 7th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Little Valley, being the Highway in the Town of Little Valley from Kilburn's corners easterly and northerly towards the village of Ellicottville to the Mansfield town line, and known as the Ellicottville road, being a distance of approximately two miles.

The same to be built under Section 320-A of the Highway Law. The cost of construction of this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 16% and the county 84%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this

U. OF IL. LIB.

Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON
E. J. CHENEY
JAMES DEVINE
County Highway Officials Committee
of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Little Valley be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the constructioi of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Machias requests by a resolution duly passed by said Town Board on the 8th day of Feb, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Machias commencing at White School House, District No. 4, running South and West to the Ashford Town line, a distance of about 2 1-2 miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 17% and the county 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Machias be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $37,500.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn,

Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Mansfield requests by a resolution duly passed by said Town Board on the 28th day of December, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the may of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Mansfield commencing at the Little Valley-Mansfield town line and running in a north-easterly direction through Toad Hollow, a distance of one and one-half miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 14% and the county 86%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a rsolution directing that a certain highway in the town of Mansfield be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $22,500.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Mansfield requests by a resolution duly passed by said Town Board on the 28th day of December, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Mansfield, commencing at the north line of the Ellicottville-Orlando road now under construction and extending a distance of two miles, the above to be a continuation of the Ellicotvtille-Orlando road.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set fotrh in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 14 percent and the county 86 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Mansfield be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of New Albion requests by a resolution duly passed by said Town Board on the 11th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of New Albion, commencingn at a point two miles west of the concrete road at the four corners in the Hamlet of New Albion or the end of the present 320-A project, and running in a westerly direction to the Leon Town Line near the Wendland farm, a distance of approximately two and one-half miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18 percent and the county 82 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of New Albion be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $37,500.00, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Otto requests by a resolution duly passed by said Town Board on the 28th day of December, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Scetion

320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Otto commencing at the north end of the one mile under construction and continuing northerly along said highway a distance of two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 15% and the county 85%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law, as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Otto be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg,

Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, eek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Perrysburg requests by a resolution duly passed by said Town Board on the 28th day of December, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Perrysburg commencing at the four corners in the Village of Perrysburg, extending west to Sanders corners, a distance of two and one-fourth miles. This road is a continuation of 320-A road under construction.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in thetable of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 16% and the county 84%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN
County Superintendent.
J. W. WATSON
E. J. CHENEY
JAMES DEVINE
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb. 1922, passed a resolution directing that a certain piece of highway

in the town of Perrysburg be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $33,750.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon thecertificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, eek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Persia requests by a resolution duly passed by said Town Board on the 10th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Persia. The highway known as Broadway from its intersection with the Dayton-Cattraugus road northerly to the one of the village of Gowanda, N. Y., a distance of three miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 20% and the county 80%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board

of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Persia be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $45,000.000 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman.—39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Portville requests by a resolution duly passed by said Town Board on the 28th day of November, 1921, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Portville, commencing at the north-easterly end of the second mile of County and Town road now nearing completion, at a point near property owned by H. A. Kramer, and following course of present highway for a distance of one and one-half miles, or as much thereof as will be possible to construct during the season of 1922.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19 percent and the county 81 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of highway in the town of Portville be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $22,500.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing,

Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, eek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

By Mr. Watson:

Whereas: The Town Board of Randolph requests by a resolution duly passed by said Town Board on the 10th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Randolph, commencing at the end of road No. 2, now under construction, and running easterly to the McGraw road, this McGraw road being the east township line of Randolph, a distance of one and two-tenths miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18 percent and the county 82 percent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of February, 1922, passed a resolution directing that a certain piece of higghway in the town of Randolph be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $18,000.000, or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, eek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

Report of the Committee and resolution adopted by unanimous vote.

County Highway Officials Committee of Cattaraugus County.
County Superintendent.
W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Town Board of Yorkshire requests by a resolution duly passed by said Town Board on the 7th day of February, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Yorkshire commencing at a point in the village of Delevan in front of Addie Fisher's residence where said road intersects with the village square, running over Delevan Street toward Eltonl, a distance of one mile.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 15% and the county 85%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Yorkshire be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman-39.

Noes: None.

By Mr. Watson:

Resolved: That the sum of $25,000.00, or so much thereof as may be necessary, be appropriated and made immediately available for the purpose of purchasing Steam Shovel, Boilers, Unloaders, Sweeper and any other tools and equipment that may be deemed necessary by the Highway Officials; and that the County Treasurer be, and hereby is authorized to borrow money on the credit of the County if necessary, to pay orders drawn by the County Auditor in payment of duly verified bills approved by the County Superintendent of Highways.

Referred to the Finance Committee.

By Mr. Watson:

Resolved: That the monies earned by the County Trucks and other County Machinery and paid to the County Treasurer be treated as a revolving fund for the purpose of maintaining and keeping up the efficiency of the County Machinery and Trucks, and the County Treasurer be authorized to pay said bills on proper verified audit with the approval of the County Superintendent of Highways.

Adopted.

By Mr. Watson:

We recommend the adoption of the Resolution presented by Mr. Bushnell on Jan. 10, 1922, with reference to consolidating appropriations, where more than one appropriation has been made on one road, as projects one, two, thre, etc.

Respectfully submitted,
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
W. H. BOWEN,
Supt. of Highways.

Report adopted.

Mr. Bushnell called up his resolution relating to the consolidation of appropriations on county roads and the resolution was adopted.

By Mr. Dye:

Resolved: That thesum of $635.00 or so much thereof as is necessary be appropriated and made immediately available to purchase a Ford Coupe to be used by the County Nurse in her work. And that the Chairman appoint a committee to purchase the same, and the County Treasurer be instructed to pay the same out of funds in his possession or that may be obtained by bonds or otherwise.

Referred to the Finance Committee.

On motion of Mr. Dye the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chair.

The Special order of the day being the consideration of Town and County roads to be constructed in the Town of Olean.

On motion of Mr. Both debate was limited to 10 minutes and privilege of the floor was granted to the following speakers:

Hon. P. C. Foley, Olean, N. Y.
C. P. Luther, Olean, N. Y.
J. B. Gage, Olean, N. Y.
W. R. Page, Olean, N. Y.
F. R. Brothers, Olean, N. Y.
G. M. Hancock, Olean, N. Y.
R. E. Conklin, Olean, N. Y.
E. W. Fitzgerald, Olean, N. Y.
H. W. Brooks, Olean, N. Y.
Mr. Schaffer, Portville, N. Y.
Mr. Harder of Rock City, N. Y.

By Mr. Chamberlain:

Whereas, in the description of highways in the town of Great Valley, heretofore designated for improvement as County and Town highways, under the provisions of Section 320-A of the Highway Law, by the Board of Supervisors of Cattaraugus County, the following described highway was omitted therefrom, viz:

Beginning at the State Road between the Baptist Church and Grange Hall in the town of Great Valley aforesaid, thence leading in a westerly direction, htrough Academy street to the B. R. & P. R. R., a distance of about one-half mile;

And Whereas, the Town Board of said town of Great Valley had duly adopted a resolution requesting the Board of Supervisors to designate the portion of said highway above described for improvement under the provisions of Section 320-A of the Highway Law, as aforesaid,

Be it Resolved, That the above described highway be added to the map for construction under Section 320-A of the Highway Law, in addition to the roads described in resolution adopted in the Special Session of said Board of Supervisors on September 27, 1919, and become a part of the 320-A map of said county, for construction as aforesaid.

Referred to the Highway Officials.

On motion of Mr. Zimmerman the Board took a recess for thirty minutes.

On expiration of the recess period the Board was called to order by the Chair.

By Mr. Harrison:

Your Committee on Laws has had under consideration the resolution of Mr. Bonsteel authorizing the County Treasurer to pay to A. E. Wright of Machias the sum of $46.92 on account of erroneous school tax paid by him in District No. eight in the town of Farmersville and that said sum be levied against the taxable property of said Town of Farmersville, recommend that said resolution be adopted.

Dated February 9, 1922.

Signed:

W. K. HARRISON
JOHN W. ELLIS
ELMER A. GERE
JAMES DEVINE

Report adopted.

Mr. Bonsteel called up his resolution relating to the payment to A. E. Wright the sum of $46.92 and the resolution was adopted.

Mr. Harrison, from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Watson appropriating the sum of Five Hundred Dollars, ($500.00), for the purpose of purchasing a typewriter, adding machine, filing cases and other office equipment for the County Superintendent of Highways office, recommend that such resolution be adopted.

Dated February 9, 1922.

Signed:

W. K. HARRISON,
H. T. LANNING,
WALTER HALL,
W. S. PIERCE,
F. S. PEEK,
E. W. MILLER,
L. L. OYER,
A. S. COURTER,
Committee on Finance.

Mr. Harrison, from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Dye appropriating the sum of Six Hundred Thirty-Five Dollars ($635.00) for the purpose of purchasing a Ford Coupe for the use of the County nurse and recommend that such resolution be adopted.

Dated February 9, 1922. Signed:

W. K. HARRISON,
WALTER HALL,
A. S. COURTER,
W. S. PIERCE,
H. T. LANNING,
L. L. OYER,
E. W. MILLER,
J. E. GARIN,
F. S. PEEK,
Committee on Finance.

Mr. Dye called up his resolution relating to the purchase of a Ford Coupe for the use of the County Nurse, and the resolution was adopted.

Mr. Watson called up his resolution relating to the purchase of office equipment for the office of the Superintendent of Highways and the resolution was adopted.

Mr. Harrison, from the Finance Committee, presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Watson appropriating the sum of Twenty-Five Thousand ($25,000.00) Dollars, for the purpose of purchasing a steam shovel, boilers, a sweeper and other tools and recommend that such resolution be adopted.

Dated February 9, 1922. Signed:

W. K. HARRISON,
WALTER HALL,
W. S. PIERCE,
L. L. OYER,
E. W. MILLER,
J. E. GARIN,
A. S. COURTER,
H. T. LANNING,
F. S. PEEK,
Committee on Finance.

Mr. Watson called up his resolution relating to the purchase of Steam Shovel, Sweeper, etc., and the resolution was adopted.

By Mr. Hannigan:

Whereas, on the 15th day of April, 1920, a resolution was presented and adopted by the Board of Supervisors appropriating $18,-750.00 to build 1¼ miles improved highway in the Town of Olean, (known as the Windfall Road), under Section 320-A of the Highway Law, and

Whereas, the Town Board of said town has passed a resolution rescinding the resolution asking for the construction of said road,

Now, Therefore be It Resolved, that the resolution passed by this Board April 15th, 1920, appropriating $18,750.00 to build said Windfall road be and the same hereby is in all things rescinded.

Adopted.

Mr. L. B. Hall, from the Committee on Claims, presented the following report, which was adopted:

Your Committee on Claims having had under consideration the claims of the Empire Manufacturing Company of Franklinville, N. Y., for deduction made from bills for coal and cement furnished 320-A roads in the Towns of Farmersville and Franklinville do find that the claims for $10.50 per ton for coal and cement at $3.50 per barrel are in excess of fair and reasonable price; and that the allowance of $7.50 per ton for coal and $3.20 per barrel as made by the Auditor and the Highway Officials Committee is just and fair.

Signed:

L. B. HALL,
O. S. KARN,
C. C. BISSETT,
WILLIAM FLAGG,
CHAS. C. MASON.

By Mr. Lynde:

ORDER OF CONSTRUCTION OF STATE AND COUNTY ROADS, CATTARAUGUS COUNTY UNDER THE HEWITT BILL.

Your Committee on Highways, which was designated to prepare a schedule of order of construction of State and County Highways to be constructed under the terms of the Hewitt Act, herewith submits the following resolution:—

Whereas, The Board of Supervisors of Cattaraugus County has previously passed preliminary resolutions asking for the construction or improvement of certain highways, therefore be it

Resolved, That all former designations or orders of construction be rescinded, and be it

Resolved, That the State Commissioner of Highways be requested to take up such highways for construction and improvement in the following order:

1. Federal Aid, Napoli road to be designated as number one.
2. The Leon-Markham-Dayton road as number two.
3. The Randolph-Pope road as number three.
4. The Portville-Obi road as number four.
5. The Great Valley-Cadiz road as number five.
6. The Franklinville-Farmersville-West Fairview road as number six.
7. The Salamanca-East Randolph road as number seven.

Resolved, That the Clerk of this Board is hereby directed to transmit a certified copy of the foregoing resolution to the State Commissioner of Highways.

Signed:
V. R. LYNDE,
W. E. LENNON,
J. A. BONSTEEL,
H. E. WHIPPLE,
GEORGE RASEY,
Members of Committee.

Resolution adopted by unanimous vote.

By Mr. Ellis:

Resolved, That the Cattaraugus County Treasurer, be and is hereby authorized and directed to pay to Jean L. Reed, of Little Valley, N. Y., the following respective sums of money, being money paid on certain tax sales and taxes on a thirty acre lot, N. W. part of lot 49, town I, range 9, in the town of South Valley, as more fully appears from the attached tax sale certificate No. 229, dated October 7, 1919; and a deed dated October 11, 1919, filed with this Board on the 9th day of February, 1922. Tax sale certificate No. 229, $9.95, Deed $8.64, filing deed $.90, with legal interest on said respective sums to such said Jean L. Reed may be entitled by law, and that such tax sale aforesaid be cancelled and the amount paid be charged to the Town of South Valley.

Adopted.

By Mr. Ellis:

Resolved, That the Cattaraugus County Treasurer be and is hereby authorized and directed, to cancel tax sale No. 126, for the

annual tax sale of 1917, and tax sale No. 154 at the annual tax sale of 1916, and pay U. B. Russell, the purchaser, one-half the amount paid for each of said Certificates; as follows: $10.70 and $11.96, total $22.66. $11.33 amount to be paid said U. B. Russell, and charged to the town of South Valley. This property does not exist, but Mr. Russell has agreed with the County Treasurer to accept one-half of the purchase price inasmuch as he did own a piece of property in the town of South Valley on which the taxes were not paid, and the one-half of this purchase price is to pay the tax on said lot the years it was omitted from the roll of the town of South Valley.

Adopted.

Mr. Watson from the Highway Officials committee submitted the report of that committee, which approved of the resolution of Mr. Chamberlain which would add to the map for the construction under Section 320-A of the Highway Law the road,

Beginning at the State Road between the Baptist Church and Grange Hall in the town of Great Valley aforesaid, thence leading in a westerly direction through Academy street to the B. R. & P. R. R., a distance of about one-half mile.

Report of the committee adopted.

By Mr. Watson:

Whereas: The Town Board of Olean requests by a resolution duly passed by said Town Board on the 3rd day of February, 1922, that a certain piece of highway in said town be miproved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Olean commencing at Olean City line where the same joins the Olean Town Line, intersecting said Highway South and Southwesterly to the point where said Highway intersects the Town Line dividing the Town of Olean and Allegany, a distance of two miles of the three and one-half miles requested.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 21% and the county 79%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 9th day of Feb., 1922, passed a resolution directing that a certain piece of highway in the town of Olean be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call being taken the resolution was passed by the following vote:

Ayes: Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Courter, Devine, Dye, Ellis, Flagg, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, eek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

By Mr. Seitz:

Resolved, That the sum of $150.00 oras much thereof as may be necessary is hereby made available for furnishings for Sheriff's Residence, and the County Auditor is hereby directed to pay the same upon the presentation of duly verified bills approved by the Sheriff.

Referred to the Finance Committee.

By Mr. Cole:

Resolved, That the County Treasurer be and he is hereby authorized to pay to Charles Krott the sum of $7.25 for State and County tax for the year 1917 on property erroneously assessed to J. F. Shea in the City of Olean and belonging to said Krott and sold for unpaid taxes, and to charge said amount to the City of Olean.

Adopted.

The County Auditor presented a bill from G. L. Quirin, which was referred to the Committee on Claims.

By Mr. Both:

Resolved, That the sum of $6,800.00 be appropriated for building and furnishing a cottage for the Superintendent's residence at Rocky Crest Sanatorium. That the same be made available at once for this purpose and the County Treasurer is authorized to borrow such sum as necessary not to exceed $6,800.00 on the faith and credit of the County or to use any part of the receipts from this institution for said building. Construction on such building to be under the supervision of the County Building Committee.

Referred to the Finance Committee.

Mr. Both called up his resolution appointing Dr. C. A. Greenleaf as one of the Board of Managers of the Rocky Crest Sanatorium, and the resolution was adopted.

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Feb. 10, 1922.

Board called to order by the Chairman, Mr. O. E. Black.

Present: Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Courter, Devine, Dye, Ellis, Flagg, Gere, Hall, Hall, Hannigan, Harrison, Hogan, Hogue, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman. 41.

Absent: Messrs. Conell, Congdon, Garin, Health, Hogue, H. G., James, McLaughlin, Seitz. 8.

Minutes of previous session read and approved.

Mr. Watson, from the Highway Officials, presented the determination and agreement for County Aid Highways, or County Roads, which was adopted and ordered filed.

Allottment of Project Improvements

Total amount of State Contribution.....$59,250.00
Total amount of County Funds.....222,832.00
Total amount of Town Funds..... 55,611.44

By Mr. Harrison:

Resolved, That the Chairman appoint or designate a committee or committees to ascertain and report the salaries, compensation and expenses paid to all County officers and employees; and that such committee or committees recommend to this Board such increases or decreases in said salaries, compensation, and expenses as it or they deem advisable.

Adopted.

The Chairman appointed the following committee:

Harrison, Oyer, Courter, W. Hall, Miller, Peek, Pierce, Garin, Lanning, Both, Lynde, Congdon, Devine.

By Mr. Iynde:

Whereas, in the description of highways in the town of Yorkshire heretofore designated for improvement as County and Town Highways, under the provisions of Section 320-A of the Highway Law, by the Board of Supervisors of Cattaraugus County, the following described highway was omitted therefrom, viz.:

Beginning at a point in front of Addie Fisher's house in the village of Delevan, running south-easterly toward the Freedom town-line a distance of about 500 feet, to a point in front of the M. E. Church, And

Whereas, the Town Board of said town of Yorkshire has duly adopted a resolution requesting the Board of Supervisors to designate the portion fo said highway above described for improvement under the provisions of Section 320-A of the Highway Law, as aforesaid,

Be It Resolved, That the above described highway be added to the map for construction under Section 320-A of the Highway Law, in addition to the roads described in resolution adopted in the Special Session of said Board of Supervisors on September 27, 1919, and become a part of the 320-A map of said county, for construction as aforesaid.

Referred to the Highway Officials.

Mr. Chamberlain called up his resolution for a change of designation for road in the Town of Great Valley, and the resolution was adopted.

Mr. Rogers from the Committee to Audit Accounts of the County Auditor and Clerks of the Board presented the following report, which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee on Accounts of the County Auditor and Clerks of the Board, respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	J. B. Reeves	$ 12.62	$ 12.62
2	The Hub	19.90	19.90
3	Olean Times Pub. Co.	41.44	41.44
4	J. A. McCormack	133.80	133.80
5	The Hub	5.60	5.60

Respectfully submitted,

F. E. ROGERS,
JOHN W. ELLIS,
C. W. MOSHER,
J. A. BONSTEEL,
E. L. CARLS.

On motion of Mr. Gere th eBoard took a recess for fifteen minutes.

On expiration of the recess period the Board was called to order by the Chair.

The Chair appointed M. M. Dye and H. T. Lanning as a committee to purchase the Ford Coupe for the County Nurse.

Mr. Harrison from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Seitz appropriating the sum of One Hundred Fifty

Dolars (1$150.00), for the purpose of purchasing furnishings for the Sheriff's Residence and recommend that such resolution be adopted.

Signed:

W. K. HARRISON
WALTER HALL
A. S. COURTER
H. T. LANNING
L. L. OYER
E. W. MILLER
F. S. PEEK
W. S. PIERCE
Committee on Finance.

Mr. Hall from the Committee on Claims presented the following report which was adopted:

Your Committee on Claims having had under consideration the claims of G. L. Quirin of Olean, N. Y., for deduction made from bill for coal furnished 320-A roads in the Town of Portville, do find that the claim for $9.00 per ton for coal is in excess of fair and reasonable price and that the allowance of $8.00 per ton made by the Auditor and the Highway Officials Committee is just and fair.

Signed:

L. B. HALL
O. S. KARN
WILLIAM FLAGG
CHAS. C. MASON
C. C. BISSETT

Mr. Harrison called up the resolution of Mr. Seitz authorizing the expenditure of $150.00 for furnishings for the Sheriff's Residence, and the resolution was adopted.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolutioi of Mr. Both aprpopriating the sum of $6,800.00 ($6,800.-00), for the purpose of building and furnishing a Superintendent's

residence at Rocky Crest Sanatorium and recommend that such resolution be adopted.

Dated February 10, 1922.

Signed:

W. K. HARRISON
A. S. COURTER
WALTER HALL
H. T. LANNING
L. L. OYER
E. W. MILLER
F. S. PEEK
W. S. PIERCE
Committee on Finance.

Mr. Both called up his resolution relating to the appropriation of funds for the building of a Superintendent's residence at Rocky Crest and the resolution was adopted.

Mr. Oyer from the Advisory and Visitation Committee presented the following report which was adopted:

Your Advisory and Visitation Committee has had the pleasure of visiting the Sheriff's Department, Rocky Crest Sanatorium and the County Home and find that the institutions are being managed in a very satisfactory manner.

We find, however, there is a possibilityofbuying supplies for these institutions at somewhat lower prices than the County is now paying. The Superintendents in several instances are purchasing at what is considered wholesale prices, which your committee is inclined to believe to be only semi-wholesale.

We would recommend to the Building Committee that a cellar be constructed under the whole of the proposed Cottage to be built for the Superintendent of Rocky Crest, for the reason of giving better facilities for storing. This would make it possible for the County to buy in quantities which would make a saving to the county.

We find the Sheriff and Superintendents of Rocky Crest and the County Home are ready to co-operate at any time to better conditions.

Signed:

L. L. OYER
V. R. LYNDE
W. H. NUTTING

By Mr. Both:

Resolved, That Lilla C. Wheeler be and is hereby appointed as a member of the Board of Managers of Rocky Crest Sanatorium for a term of years ending December 31, 1925.

"Mr. Mason, supervisor of the town of Conewango, introduced a resolution providing for the purchase of certain automobiles for members of the board of supervisors. On motion of Mr. Cheney, the board resolved itself into a committee of the whole to discuss the resolution. Mr. Mason was designated to preside. The committee of the whole reported to the board that the resolution was laid on the table by unanimous vote, which report was agreed to by the board."

Mr. Watson from the Highway Officials presented the report of that committee approving the change in designation of a road in the town of Yorkshire.

Mr. Lynde called up his resolution requesting designation of road in Town of Yorkshire and the resolution was adopted.

On motion of Mr. Cheney the Board adjourned without date.

J. A. McCormack, Journal Clerk.

SPECIAL SESSION

Steamburg, N. Y., April 5, 1922.

Dear Sir:

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a special session of said Board, to convene at the Supervisors' Rooms at Little Valley, N. Y., Wednesday, April 12, 1922, at 2 o'clock P. M., for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. Reeves, Clerk.

Little Valley, N. Y., April 12,1922.

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M., and was called to order by the Chairman, Mr. O. E. Black.

Present: Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lennon, Lanning, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 45.

Absent: Messrs. Devine, Dye, Hogan, Lynde. 4.

Mr. Hannigan presented a petition for reduction in the amount of assessment levied against the property of Mrs. F. E. Arnold, and for refund of taxes paid on account of error in assessment on said property, and the petition was laid over under the rules.

Mr. Gere presented a petition and certified resolution from the Town Board of Lyndon for the construction of a road in the Town of Lyndon and the petition and resolution were referred to the Finance Committee and Highway Officials.

By Mr. Courter:

To the Honorable Board of Supervisors of Cattaraugus County:

Whereas, 750 of our Cattaraugus County people have given positive guarantee of their desire that there be a Home Bureau Association in Cattaraugus County, and

Whereas, the precedent for this organization may be found in 35 other Counties of the State where Home Bureaus are functioning for direct community upbuilding and social betterment, and

Whereas, Boards of Supervisors are given power by State Legislation as found in Subdivision 28A, Section 12 of County Law, as amended to use County funds for the support and maintenance of County Home Bureau Associations,

Be Is Resolved, That the sum of three thousand ($3,000.00) dollars be and the same is hereby appropriated for the support and maintenance of the Home Bureau in Cattaraugus County for the remainder of the calendar year of 1922, and

That the County Treasurer be and hereby is authorized and directed to pay the said sum of $3,000.00, to the Treasurer of the Cattaraugus County Home Bureau in three equal installments of $1,000.00 each, payable on the first days of the months of May, July and September, 1922; that the Chairman of the Board of Supervisors of Cattaraugus County be and hereby is authorized to enter into an agreement to pay such funds in the installments herein specified and that such agreement shall be sufficient authority in the hands of said Assocation.

Further Resolved, that if there be insufficient funds of the County Available for the payment of the within appropriation that the County Treasurer be authorized to borrow the same on the faith and credit of the County.

Privilege of the floor was granted to Mrs. Chapin, who explained the duties of the Home Bureau.

Mr. Karn presented a petition and certified resolution from the Town Board of Ischua for the construction of a road in the Town of Ischua and the petition and resolution were referred to the Finance Committee and Highway Committee.

Mr. Hogue presented a petition and certified resolution from the Town Board of Franklinville for the construction of a road in the Town of Franklinville and the petition and resolution were referred to the Finance Committee and Highway Officials.

By Mr. Nutting:

Resolved, That the Board of Supervisors aprpopriate the sum of sixteen hundred dollars, ($1,600.00), or so much thereof as may be necessary to furnish the Sheriff with a new automobile, that the said amount be made immediately available and that the County Treasurer be authorized to pay the said sum or portion thereof upon the presentation of vouchers properly signed by a Committee of three, of which the sheriff shall be one, appointed by the Chairman, to purchase said automobile.

Referred to the Finance Committee.

By Mr. Bushnell:

Whereas, The grounds adjacent to the County buildings situated in the village of Little Valley, and known as the County Park have been defaced by reason of the new addition to the Clerk's office, and

Whereas, The Sheriff, the County Clerk and the Supervisor of Little Valley constitute the committee in charge of said park, be it

Resolved, That the sum of $300.00, or so much thereof as necessary, be appropriated and made immediately available for the use of said committee in restoring said park, and that the County Treasurer be and hereby is authorized to pay bills for this purpose when duly approved and audited by the County Auditor from funds in his possession or to be borrowed on the credit of the County.

Referred to Finance Committee.

Mr. Mosher presented a petition and certified resolution from the Town Board of Leon for the construction of a road in the Town of Leon and the petition and resolution were referred to the Finance Committee and Highway Officials.

Mr. Whipple from the Committee of Sheriff's Reports of Receipts presented the following report, which was adopted:

To the Board of Supervisors:

Your Standing Committee on Sheriff's Reports of Receipts have this day examined the books and accounts of said sheriff, from April 1st, 1921, to January 1st, 1922, and find same correct as reported by him.

Signed:
H. E. WHIPPLE
C. C. BISETT
S. W. CHAMBERLAIN
E. L. HEATH.

On motion of Mr. Nutting the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., April 13, 1922.

Board called to order by the Chairman, Mr. O. E. Black.

Present: Messrs. Bisett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Hogue, H. G. Hogue, James, Karn, Daing, Lennon, Lanning, Lynde, Mason, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman, Heath, McGavisk, Garin. 46.

Absent: Messrs. Devine, Dye, Hogan. 3.

Minutes of previous session read and approved.

Mr. Congdon from the Committee on Laws presented the following report, which was adopted:

To the Board of Supervisors:

Your Committee on Laws has had under consideration the resolution appropriating the sum of three thousand dollars, ($3,000.00) for the support and maintenance of the Home Bureau in Cattaraugus County and are of the opinion that pursuant to subdivision 28A of Section 12 of the County Law, that the Board has authority to appropriate the same.

Dated April 13, 1922.

Signed:
ROBERT E. CONGDON
W. K. HARRISON
E. A. GERE
JOHN W. ELLIS.

The resolution relating to the appropriating of $3,00.00 for the Home Bureau was then referred by the Chairman to the Finance Committee.

The Chairman presented an agreement from the Erie County Penitentiary for the keep of persons committed to that institution and the agreement was referred to the Committee on Laws.

On motion of Mr. Watson the Board took a recess for thirty minutes.

On expiration of the recess period the Board was called to order by the Chair.

By Mr. Bonsteel:

Resolved, That the wage of labor on County and Town roads be 25c per hour for man labor and 55c per hour for team labor from this date, and that all former resolutions of this Board contrary to the same be rescinded.

Upon objection of Mr. McLaughlin the resolution was laid over under the rules.

Mr. Congdon from the Committee on Laws presented the following report, which was adopted:

To the Board of Supervisors:

Your Committee on Laws has had under consideration the claim of the City of Olean amounting to the sum of Nine Thousand Seven Hundred Forty Dollars and Thirty-Four cents, for moneys paid by said city for the maintenance of children claimed to have been committed because of improper guardianship or for the reason that they were ungovernable and respectfully report as follows:

In the bill in question these children appear to have been sent to various institutions without any formal written committments but were received by such institutions as poor persons and so reported to the State Board of Charities.

We are therefore of the opinion that in as much as these children do not appear to have been committed as ungovernable or because of improper guardianship, that their maintenance was a city charge and not a county charge. The City of Olean having assumed the maintenance of these children and having paid the various institutions for their maintenance and keep without question as to the liability of the city for the same cannot now in the opinion of your committee make claim against the county for repayment of the same.

Dated April 13, 1922.

Signed:

ROBERT E. CONGDON
W. K. HARRISON
E. A. GERE
JOHN W. ELLIS

Mr. Harrison from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Bushnell appropriating the sum of Three Hundred Dollars ($300.00), for the purpose of clearing up the County Park about the Clerk's Office and recommend that such resolution be adopted.

Dated April 13, 1922.

Signed:
W. K. HARRISON
W. S. PIERCE
L. L. OYER
E. W. MILLER
A. S. COURTER
W. F. LANNING
WALTER HALL.

Mr. Harrison from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Nutting appropriating the sum of Sixteen Hundred Dollars ($1,600.00), for the purpose of procuring a new automobile for the Sheriff and recommend that such resolution be adopted.

Dated April 13, 1922.

Signed:
W. K. HARRISON
W. S. PIERCE
E. W. MILLER
A. S. COURTER
H. T. LANNING
L. L. OYER
WALTER HALL.

Mr. Bushnell called up his resolution relating to the appropriation of $300.00 for the improvement of the County Park around the County Clerk's office and the resolution was adopted.

Mr. Nutting offered the following amendment to his resolution for the appropriation of $1,600.00 for the purchase of a new automobile for the Sheriff:

That the Committee be authorized to exchange the old car now owned by the County and used by the Sheriff towards the purchose

price of the new car in addition to the sum aboveappropriated, and that the County Treasurer be and he is hereby authorized to borrow the sum hereby appropriated or any portion thereof on the faith and credit of the County, if there be insufficient funds of the County available therefor.

Upon vote being taken the amendment was adopted.

Vote was then taken upon the resolution as amended and the resolution was adopted.

By Mr. Congdon:

Resolved, That the claim of the City of Olean against the County amounting to Nine Thousand Seven Hundred Forty Dollars and Thirty -four cents for moneys paid to various institutions for maintenance and keep of children be and the same hereby is rejected.

Adopted by unanimous vote.

On motion of Mr. Rogers the Board adjourned until 1:30 P. M.

AFTERNOON SESSION.

Board called to order by the Chair.

By Walter Hall:

Whereas, in the laying out of the map of County-Town roads, the following described road was omitted, and

Whereas, this is a road of great importance and is being met by the town of Dayton and will constitute a direct connection with the Jamestown-Buffalo route,

Therefore Be It Resolved, That the road beginning at the four corners in the village of Perrysburg and leading south past the J. N. Adam Hospital to the north bounds of the Town of Dayton be and hereby is made a part of said map.

Upon the above resolution being aprpoved by the Highway Officials Committee and the Superintendent of Highways it was passed by unanimous vote.

By Mr. Hannigan:

Resolved, That an order be drawn on the County Treasurer for the sum of $22.46 payable to C. E. Arnold and the same charged to

the Town of Olean. The same being tax paid on an erroneous assessment for the year 1921, as shown by the verified petition of the assessors presented to the Board of Supervisors.

Adopted.

By Mr. McGavisk:

Resolved, That tax sale certificates No. 69, sale of October 4, 1921, and tax sale certificates No. 72, sale of October 5, 1920, and tax sale certificate No. 76, of October 4, 1921 and tax sale certificate No. 78, sale of October 5, 1920, and tax sale certificate No. 81, sale of October 4, 1921; tax sale ecrtificate No. 83, sale of October 5, 1920; tax sale certificate No. 77, sale of October 5, 1920; tax sale certificate 82, sale of October 5, 1920, be caneclled, and that the County Treasurer be authorized to pay the purchasers the cost of these certificates, with interest, and that the amount so paid be charged to the City of Olean.

These certificates being the certificates that the property described in the attached petition were sold under.

Adopted.

By Mr. Watson:

WHEREAS: The Town Board of Ashford requests by a resolution duly passed by said Town Board on the 28th day of December, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now(therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Ashford, commencing at Main Street in the village of West Valley and leading easterly 1,680 feet to the lands of the B. R. & P. Railroad, and that the same be a part of the road now being constructed.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 17% and the county 83%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of

Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the town of Ashford be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $2,500.00 or so much threof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Franklinville requests by a resolution duly passed by said Town Board on the 12th day of April, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Franklinville commencing at the intersection of the Fitch highway with Route No. 17, and running thence south-westerly about four-tenths of a mile to the town line of Ischua.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the tableof percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 21% and the county 79%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as re-ocmmended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the town of Franklinville be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $6,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue,

Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Ischua requests by a resolution duly passed by said Town Board on the 11th day of April, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Ofifcials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefort, be it Resolved: That this Board orders the construction of an improved road in the town of Ischua, commencing at the Franklinville town line on the Five Mile road and running south by south-west a distance of two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 13% and the county 87%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the town of Ischua be improved under Section 320-A of the Highway Law.

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Leon requests by a resolution duly passed by said Town Board on the 12th day of April, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Leon, commencing at the Dayton line at the East Leon four corners and extending south about two miles to Kendall's corners, thence easterly about one mile to the town of New Albion.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 13% and the county 87%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervsiors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the town of Leon be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $45,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Lyndon requests by a resolution duly passed by said Town Board on the 25th day of February, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the town of Lyndon commencing at the south-east end of two miles now under construction and running two miles towards Abbotts in a south-asterly direction on what is known as the Franklinville-Cuba road.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 11% and the county 89%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by hte oCunty Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the town of Lyndon be improved under Section 320-A of the Highway Law,

Now, therefore, be it Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersign-by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS, The Town Board of Lyndon requests by a resolution duly passed by said Town Board on the 18th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is consid-

ered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it, Resolved: That this Board orders the construction of an improved road in the town of Lyndon commencing at the east line of the Town of Lyndon, Cattaraugus County, near the home of Lutie Learn, running northerly along the County Line two and one-fourth miles to the farm of R. A. Nichols, where the road enters Allegany County, (that this piece of road be improved as an auxiliary), all in the town of Lyndon, Cattaraugus County.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for at set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the town paying 11% and the county 89%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors on the 13th day of April, 1922, passed a resolution directing that a certain piece of highway in the Town of Lyndon be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $33,750.00 or so much therof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Napoli requests by a resolution duly passed by said Town Board on the 28th day of January, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and th same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improvd Highway.

Now, therefore, be it Resolved: That this Board orders the construction of an improved road in the Town of Napoli, commencing at the end of the 1920 project and extending along the road to Pigeon Valley, one mile.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is t obe paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 12% and the County 88%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS: The Board of Supervisors, on the 13th day of April, 1922, passed a resolution directing that a certain piece of

highway in the Town of Napoli be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $15,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

By Mr. Watson:

WHEREAS: The Town Board of Perrysburg requests by a resolution duly passed by said Town Board on the 27th day of March, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway, now, therefore, be it,

Resolved, That this Board orders the construction of an improved road in the Town of Perrysburg, commencing at the four corners in the village of Perrysburg and running south two-thirds of a mile by the J. N. Adam hospital.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 16% and the County 84%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board

of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent
J. W. WATSON,
E. J. CHENEY,
County Highway Officials Committee
of Cattaraugus County.

Report of Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

WHEREAS, The Board of Supervisors on the 13th day of April, 1922, by a resolution duly adopted, directed that a certain piece of highway in the Town of Perrysburg be improved under Section 320-A of the Highway Law, now, therfore, be it,

Resolved: That the sum of Five Thousand Dollars, or so much thereof as may be necessary be appropriated out of any funds in the county treasury not otherwise appropriated to pay one-half the cost of the construction of such highway. Further

Resolved, That said sum of Five Thousand Dollars be available for payments hereunder whenever the City of Buffalo shall have deposited with the County Treasurer a like sum of Five Thousand Dollars and that upon the deposit of said addiitonal sum of Five Thousand Dollars that the County Treasurer pay the same to the Supervisor of said Town of Perrysburg upon certificates of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided by Section 320-A of the Highway Law.

Upon roll call the resolution was passed by the following vote:

Ayes: Messrs. Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Ellis, Flagg, Garin, Gere, Walter Hall, L. V. Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman. 42.

Noes: None.

Mr. Harrison from the Finance Committee presented the following report, which was adopted:

To the Chairman and Members of the Board of Supervisors:

Your Committee on Financ having had under consideration the rseolution appropriating $30,000.00 for the construction of a portion of the Five Mile road in the Town of Ischua; the sum of $6,000.00 for a portion of the Five Mile road in the Town of Franklinville; the sum of $15,000.00 for a portion of the Napoli road; the sum of $30,000.00 for a portion of the Franklinville-Cuba road in the Town of Lyndon; the sum of $33,750.00 for the County Line road in the Town of Lyndon; the sum of $45,000.00 for the Mosher Valley road in the Town of Leon, and the sum of $2,500.00 for the road known as Depot Street in the Village of West Valley, recommend that each of said resolutions be adopted.

Dated April 13, 1922.

W. K. HARRISON,
WALTER HALL,
L. L. OYER,
A. S. COURTER,
W. S. PIERCE,
J. E. GARIN,
H. T. LANNING,
E. W .MILLER.

Mr. Harrison, from the Finance Committee, presented the following report, which was adopted:

To the Chairman and Board of Supervisors:

Your Committee on Finance has had under consideration the resolution appropriating the sum of $5,000.00 for the construction of a highway from the four corners in the Village of Perrysburg to the J. N. Adam Memorial Hospital, and recommend that such resolution be adopted.

Dated April 13, 1922.

W. K. HARRISON,
WALTER HALL,
H. T. LANNING,
E. W. MILLER,
L. L. OYER,
A. S. COURTER,
J. E. GARIN,
W. S. PIERCE.

By Mr. Watson:

Whereas, The Compensation Premiums to be paid on Town and County Highways is now chargeable to the several road projects in

the various towns, and as several towns have more than one project this method of payment is both cumbersome and unfair inasmuch as the appropriations were not expected to carry this heavy expense, now, therefore, be it,

Resolved, That the premiums on said insurance be paid by the County Treasurer out of the General Fund, and that at the expiration of the policy the town's share shall be charged back to the various towns in proportion to the total pay roll figured during the life of the policy, and the proportion chargeable to the different projects shall be included in the charges against those projects, and that such charges shall be separate from the regular construction charges and that the appropriation shall be increased the amount of such premium payments.

And that the County Treasurer be and is hereby instructed to pay the above premiums upon duly verified audit of the County Auditor.

And in case sufficient funds are not available, the County Treasurer is hereby authorized to borrow the same upon the faith and credit of the County.

Adopted.

Mr. Cheney presented the following Sheriff's Report, which was ordered printed in the Journal:

QUARTERLY STATEMENT OF SALARIES—FIRST QUARTER, 1922

Character of Work, Official Title, Names and Postoffice Addresses of Officers	Salaries As Fixed By Board of Supervisors	
SUPERVISION AND FIELD WORK		
Sheriff:		
	Annual	Quarter
Frank H. Annis, Little Valley	$ 2,900.00	$ 725.00
Undersheriff:		
Howard F. Cameron, Little Valley, N. Y.	1,200.00	250.00
Deputy Sheriffs:		
R. B. Bragg, Randolph, N. Y.	400.00	100.00
Fred Hawkins, Dayton, N. Y.	350.00	87.50
R. F. Knight, Olean, N. Y.	900.00	225.00
H. Hariman, Salamanca, N. Y.	750.00	187.50

H. F. Pierce, Ischua, N. Y.	400.00	100.00
E. L. Whiting, Delevan, N. Y.	350.00	87.50
Totals	$ 7,250.00	$ 1,762.50
CARE OF PRISONERS		
E. E. Small, Turnkey, Little Valley, N. Y.	$ 900.00	$ 225.00
E. Johnson, Matron, Little Valley, N. Y.	250.00	41.67
Rev. Rosel, Chaplain, Little Valley	100.00	25.00
Rev. Duggan, Chaplain, Little Valley	100.00	25.00
Rev. Delbridge	100.00	25.00
M. L. Hillsman, Physician, Little Valley	600.00	150.00
	$ 2,350.00	$ 491.67

SHERIFF'S DEPARTMENT
County of Cataraugus

Quarterly Statement of Expenses, First Quarter, 1922

To the Chairman of the Board of Superevisors, the Clerk of the Board of Supervisors and the County Treasurer of Cattaraugus County:

Pursuant to the requirements of Section 9, Chapter 142 of the Laws of 1900 as amended by Chapter 512 of the Laws of 1909, I respectfully present the following statement of claims for purchases, necessary expenses and disbursements of this department for the quarter ending March 31st, 1922.

The claims of officers and other claimants listed, are herewith filed with the Clerk of the Board of Supervisors.

SUMMARY STATEMENT OF TOTAL COST

Sheriff, Office and Quarters			
Salaries, Sheriff and field deputies		$ 1,762.50	
Travel Expense			
Criminal proceedings	$311.98		
Civil actions	170.38		
Other expense	51.65	534.01	
Office expense		470.90	
Equipment		5.00	
Miscellaneous		484.96	3,257.37
Jail Building			
Upkeep of Buildings and Grounds		7.00	
Furnishings		20.18	
Heat and Light		870.40	
Other Expense		27.64	925.22

Jail Inmates		
Salaries, Turnkye, Matron, Chaplain, Physician	491.67	
Food Supplies	969.43	
Clothing, Bedding and Supplies	55.28	
Other Expense	84.31	1,600.69
Total for Sheriff's Department		$ 5,783.28

Respectfully submitted this 7th day of April, 1922.

FRANK ANNIS,
Sheriff of Cattaraugus County.

STATE OF NEW YORK,
COUNTY OF CATTARAUGUS—ss.

Frank H. Annis, being duly sworn says that the above statement with the list attached hereto and the claims presented herewith is in all respects a full and true statement of all bills and claims against the County of Cattaraugus authorized by him and arising through his official acts for th Sheriff's department of Cattaraugus County during the first quarter of the year 1922.

FRANK ANNIS.

Sworn to before me this 10th day of April, 1922.
R. H. PRATT,
Justice of the Peace.

STATEMENT OF RECEIPTS AND SERVICES

Sheriff's Department, County of Cattaraugus
First Quarter, 1922

To the County Treasurer, Chairman of the Board of Supervisors and Clerk of the Board of Superevisors of the County of Cattaraugus:

Pursuant to the requirements of Sections 5 and 8 of Chapter 512, Laws of 1909, and in accord with other provisions of said chapter and other statutes of this state, I have the honor to render the following statement of the receipts and services of this department for the quarter ending March 31, 1922.

I further state that all appointments made by me during said quarter have been filed by me in accord with the requirements of Section 8 of the above specified chapter and that all appointees of

this office have taken and filed the constitutional oath of office required by Chapter 574 of the Laws of 1917.

All statements of my undersheriff and deputies required by Section 8 of the above specified chapter are transmitted herewith.

Dated at Little Valley, New York, this 7th day of April, 1922.

FRANK H. ANNIS,
Sheriff of Cattaraugus County.

SUMMARY

Sundry Receipts:		
Conveyance of Prisoners to state prisons		$ 198.44
Fines received and paid to the City of Salamanca	$ 10.00	
Fines received and paid to County Treasurer.	50.00	
Bail received and paid to County Treasurer...	1,100.00	
Total reimbursements for expenditures by county		$ 198.44
Earnings in Civil Actions		538.19
Total		$ 736.63

Mr. Congdon, from the Committee on Laws, presented the following report which was adopted:

To the Board of Supervisors:

Your Committee on Laws has had under consideration the proposed contract with the Board of Supervisors of Monroe County for the keep and maintenance of persons sentenced to be confined in the Monroe County Penitentiary and are of the opinion that the contract as drawn protects the interests of the County of Cattaraugus.

Dated April 13, 1922.

ROBERT E. CONGDON,
W. K. HARRISON,
E. A. GERE,
JOHN W. ELLIS.

By Mr. Congdon:

Resolved, That the Chairman of the Board be and he hereby is authorized and directed to enter into contract with such penal insti-

tution as in his judgment shall be for the best interest of the County of Cattaraugus for the keep and maintenance of prisoners sentenced to be confined in a penitentiary.

Adopted.

Mr. Rogers, from the Committee to Audit Accounts of the County Auditor and Clerks of the Board, presented the following report, which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee on Auditing Accounts of the County Auditor and Clerks of the Board, respectfully report that they have examined the several accounts referred to them and recommend that orders be drawn in favor of the respective claimants for the amount allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	Marc D. Johnson	$176.30	$176.30
2	J. B. Reeves	27.82	27.82
3	J. B. Reeves	15.27	15.27
4	J. A. McCormack	132.35	132.35

Respectfully submitted,

F. E. ROGERS,
C. W. MOSHER,
J. A. BONSTEEL,
JOHN W. ELLIS,
E. L. CARLS.

Upon request of Mr. Bonsteel his resolution relating to wage reduction on County and Town roads was withdrawn.

The Chairman named as a committee to purchase a new automobile for the Sheriff, H. G. Hogue, Walter Hall, Frank H. Annis.

On motion of Mr. Cheney the Board adjourned without date.

J. A. McCORMACK,
Journal Clerk.

SPECIAL SESSION

Steamburg, N. Y., June 20, 1922.

Dear Sir:—

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a special session of said Board, to convene at the Supervisors' Rooms at Little Valley, N. Y., Thursday, July 6, 1922, at 2 o'clock P. M., for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. REEVES, Clerk.

Little Valley, N. Y., July 6, 1922.

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M., and was called to order by the Chairman, Mr. O. E. Black.

Present—Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, C. W., James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Whipple, Zimmerman.—48.

Absent—Mr. H. G. Hogue.

The Chair presented the following report of the inspection of the Cattaraugus County Jail, which was ordered filed:

CATTARAUGUS COUNTY JAIL
Little Valley, N. Y.

Inspected May 17, 1922. Frank Annis, sheriff, an under-sheriff, a turnkey and a matron are also employed.

The population at the time of inspection was 16, all males, classified as follows: Serving sentence, 10 adults and 1 minor; awaiting trial, 2; held for grand jury, 2; awaiting transfer after sentence, 1 adult. The greatest number of inmates since January 1, 1922, was 48, the lowest 16, and the average 35.

This is a three-story jail containing 42 cells and two large rooms, providing ample opportunity to properly classify inmates.

Each cell is equipped with a vitreous toilet and enamel lavatory, two steel bunks, mattresses, pillows, sheets, pillow slips, and blankets. There are six showers and one tub bath in the jail, all of which were in good order.

Prisoners are examined on admission and any found suffering from communicable diseases are segregated. Their clothing is fumigated and stored in lockers and a supply of jail clothing is furnished. The clothing is changed weekly thereafter.

Prisoners receive three meals a day, the food being prepared by inmates. Dinner was being served at the time of inspection and the food appeared to be of good quality, well cooked, and the quantity was liberal. The present inmate cook has had considerable experience in restaurants and the cooking is satisfactory, but as a rule the inmates assigned to the kitchen are inexperienced, the result being that food is wasted and the meals poorly prepared which is liable to undermine the health of the inmates. It would be much better to employ a civilian cook. Many of the counties do so at present and the results justify the expense.

Inmates are employed at trusty work about the jail and county buildings and grounds. They also cultivate a garden of about one acre. Care should be exercised in the selection of trusties and they should be under constant supervision at all times.

The laundry is located in the basement of the jail and consists of some wash tubs and an ordinary washboard. It is surprising that proper laundry facilities have not been installed in this jail which in all other respects is modern and up-to-date. In the last previous report of inspection it was recommended that the authorities "install additional laundry facilities." This recommendation is renewed.

The sheriff stated that trouble had been experienced in keeping contraband articles out of the jail and that he had reason to believe that such articles were being smuggled into the jail through the lower windows. I believe if the basement windows were screened this difficulty would be largely overcome. The installation of toolproof bars instead of the present soft iron bars on the window guards is also recommended.

There were large amounts of contraband liquor stored in the cells on the top floor of the jail. The cells are not intended to be used for storage purposes and the authorities should provide a strong

room in some other part of the jail for storage of evidence and seized articles.

The jail was clean throughout.

Recommendations.

1. That modern laundry facilities be installed.
2. That a civilian cook be employed.
3. That the basement windows be screened and that tool-proof window guards be installed.

Respectfully submitted,

JAMES McCSHILLINGLAW,
Inspector.

By Mr. Congdon:

Resolved, That the compensation of each additional deputy sheriff authorized by Section II, of the Laws of 1900, as amended by Chapter 22 of the Laws of 1920, be fixed at not exceeding six dollars (6.00) per day and maintenance.

Laid over under the rules.

By Mr. L. B. Hall:

Resolved, That the County Treasurer be and he is hereby authorized to cancel Tax Sale Certificate No. 118 of sale of 1917, and that he be authorized to pay U. B. Russell $16.05 and the redemption advertising, and cost of deed, together with interest and charge same to the Town of Salamanca.

Adopted.

By Mr. McGavisk:

Resolved, That the cost of a headstone for a Soldier, Sailor or Marine, or the wife or widow of such Soldier, Sailor or Marine, shall be and it is hereby fixed at Seventy-five Dollars ($75.00), under the provisions of Section 85 of the Poor Law, and the County Auditor is hereby authorized to audit and pay properly executed claims for such headstones for said amount.

Referred to the Committee on Military Accounts.

By Mr. L. B. Hall:

Resolved, That the County Superintendent of the Poor be and

he is hereby authorized to pay the claims of the following institutions for the following amounts:

Randolph Home	$ 765.90
G. R. Catholic Orphan Asylum	2,512.93
St. Vincent's Orphan Asylum	98.29

and to charge the same back to the several towns and cities from which the persons have been committed to such institutions.

Laid over under the rules.

By Mr. Watson:

Resolved, That the county rent an office for use of the Surrogate for holding court in the City of Salamanca at a rental of $6.00 per month beginning June 1, 1922, until further order of the Board, to be paid by the County Auditor on duly vertified bills approved by the Surrogate.

Laid over under the rules.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Courter appropriating the sum of Three Thousand Dollars ($3,000.00), for the purpose of providing funds for the Cattaraugus County Home Bureau recommend that such resolution be not adopted.

Dated July 6, 1922.

W. K. HARRISON,
H. T. LANNING,
E. W. MILLER,
J. E. GARIN,
WALTER HALL,
L. L. OYER,
W. S. PIERCE,
F. S. PEEK,
A. S. COURTER,
Committee on Finance.

On request of Mr. Courter his resolution for the appropriation of $3,000.00 for the Cattaraugus County Home Bureau was withdrawn.

By Mr. Courter:

Be it Resolved, That the sum of $2,140.00 be and hereby is appropriated towards the maintenance of the Home Bureau in Cattaraugus County for the period from July 1, 1922, to December 31, 1922, inclusive.

The County Treasurer is hereby authorized and directed to pay the said sum of $2,140.00 in three installments $1,000.00 August 1st, $570, September 1st, and $570.00, November 1st, to the duly elected and properly bonded Treasurer of the Cattaraugus County Home Bureau Association.

The Chairman of the Board of Supervisors of Cattaraugus County is hereby authorized and directed to sign the form memorandum agreement duly approved as to form by the Comptroller of the State of New York executed by the Home Bureau Association of Cattaraugus County and approved as to the substance by the State Leader of Home Bureau Agents outlining the above conditions and methods of payment and directing the above Association to expend the funds only for the purpose set forth in the said Association referred to herein and requiring a report at the end of the period mentioned herein containing therein a true and accurate account of all receipts and expenditures of said County Association for the period specified.

Further Resolved, That the County Treasurer be and he is hereby authorized to borrow such sum or sums as may be necessary for the foregoing purpose, upon the credit of the County, if he has not sufficient funds in his hands available for such purpose.

Laid over under the rules and referred to the Finance Committee.

On request of Mr. Courter privilege of the floor was granted to Miss Nye from the State Agricultural College.

Mr. Watson from the Highway Officials' Committee presented the following report which was adopted:

The following resolution was referred to the Highway Officials on January 12, 1922:

By Mr. Rasey:

Whereas, in the description of highways in the Town of Randolph heretofore designated for improvement as County and Town Highways, under the provisions of Section 320-A of the Highway

Law by the Board of Supervisors of Cattaraugus County, the following described highway was omitted therefrom, viz.:

Beginning at railroad in the Town of Randolph aforesaid thence west on Sheldon street to Archer Hill road, thence south to the Messenger road, thence westerly along Messenger and Gulf roads to the Hamlet of Bowen, a distance of approximately three miles.

And Whereas, the Town Board of said town of Randolph has duly adopted a resolution requesting the Board of Supervisors to designate the said highway above desecribed for improvement under the provisions of Section 320-A of the Highway Law, as aforesaid, be it,

Resolved, That the above described highway be added to the map for construction under Section 320-A of the Highway Law, in addition to the roads described in resolutions adopted in the Special Session of said Board of Supervisors on September 27, 1919, and become a part of the 320-A map of said County, for construction as aforesaid."

Approved by the Highway Officials' Committee.

J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
W. H. BOWEN,
Supt. of Highways.

Mr. Rasey called up his resolution as introduced January 12, 1922, and the resolution was adopted.

On motion of Mr. Both the Board out of respect to former Supervisors William Flagg and Frank Holdridge, adjourned until 10:30 tomorrow morning.

Little Valley, July 7, 1922.

Board called to order by the Chairman, Mr. O. E. Black.

Present—Messrs. Bissett, Black, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Morrison, Gere, Hall, Walter, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Laing, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman, Garin.—45.

Absent—Messrs. Ellis, L. V. Hall, Lanning, Seitz.—4.

Minutes of previous session read and approved.

Mr. Congdon offered the following resolution and moved its adoption.

A resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said County in the construction and improvement of various highways in such towns under the provisions of Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors.

Adopted on the 7th day of July, 1922, two-thirds of all the Supervisors elected to the Board of Supervisors of such county voting in favor thereof.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the Acts amendatory thereof and supplemental thereto, and in pursuance to the provisions of the General Municipal Law, does enact as follows:

Whereas, the Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in said towns, and has heretofore, by proceedings duly had and taken designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Superevisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and towns respectively, and

Whereas, The total maximum cost of such construction and improvement is estimated at the sum of one million dollars and upwards which has by proceedings duly had and taken hereby appropriated accordingly, and

Whereas, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other county expenses, and

Whereas, The Board of Supervisors has determined to borrow a sum not to exceed two hundred and fifty thousand dollars, being a part of the whole amount needed for such construction and improvement, by temporary loan in anticipation of the next succeeding tax

levy, or in anticipation of the proceeds of bonds of said county to be issued for the payment thereof, now, therefore,

Resolved, That the County Treasurer of Cattaraugus County be and hereby is authorized and empowered to borrow a sum not to exceed the sum of Two Hundred and Fifty Thousand Dollars by temporary loan through certificates of indebtedness or other obligations of said county, in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of said County to be issued for the payments thereof, as authorized by Section 320-A of the Highway Law.

Resolved, Further that such certificates of indebtedness or other obligations be signed by the Treasurer of Cattaraugus County, and that the same be issued, negotiated and sold according to law, at not less than par and to the best advantage, and bear interest at not to exceed the legal rate; that the proceeds of such certificates or other obligations be applied in aid of divers towns of said county in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors; that prior to the issue and negotiation of such certificates of indebtedness or other obligations, said County Treasurer, execute, acknowledge and deliver to this Board, a bond in pursuance to Section 14 of the County Law, in peenal sum of twenty-five thousand dollars, to be approved as to form and sufficiency, by the County Judge and County Clerk of said county, for the faithful performance of his duty in issuing said certificates of indebtedness or other obligations and the lawful application of the funds arising therefrom, and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Resolved further, That such certificates of indebtedness or other obligations be made payable within one year from thir date, and that the Board of Supervisors of the County of Cattaraugus, N. Y., levy and assess by tax a sum sufficient to pay the interest and the principal of the same as they shall become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the county as aforesaid a tax sufficient to pay the interest and the principal of such certificates of indebtedness or other obligations properly payable to each town respectively so receiving such aid aforesaid.

Resolved further, That such certificates of indebtedness or other obligations be in the following form, the blanks being properly filled:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No. .....

KNOW ALL MEN BY THESE PRESENTS, That the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to ..... or assigns on the ..... day of ..... 192.., the sum of ..... dollars, together with interest thereon at the rate of ..... per centum per annum, payable at the office of the County Treasurer of the County of Cattaraugus in the City of Salamanca, N. Y., on the ..... day of ..... in the year nineteen hundred and .....

This certificate is issued pursuant to a resolution of the Board of Supervisors of Cattaraugus County, adopted by a two-thirds vote of all the Supervisors elected to the Board at a Special Session of said Board, on the 7th day of July, 1922, to provide in part the moneys appropriated by the said County of Cattaraugus to aid divers towns of said County in the construction and improvement of various highways in said towns pursuant to provisions of Section 320-A of the Highway Law, and pursuant to the Statutes of the State of New York, including among others the County Law, the Highway and the General Municipal Law.

In witness whereof, the County of Cattaraugus has caused the seal of said County to be hereto affixed and this certificate to be signed by the Treasurer of said County of Cattaraugus in execution thereof this ..... day of ..... 1922.

.....
County Treasurer of Cattaraugus County.

Upon roll call being taken Mr. Congdon's resolution was passed by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Morrison, Gere, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Laing, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman, Garin.—44.

Noes—None.

Mr. Chamberlain presented a petition for the construction of a County-Town road in the Town of Great Valley, and the petition was referred to the Highway Officials and the Finance Committee.

Mr. Bonsteel presented a petition for the construction of a County-Town road in the Town of Farmersville and the petition was referred to the Highway Officials and the Finance Committee.

Mr. Oyer presented a petition for the construction of a County-Town road in the Town of Randolph and the petition was referred to the Highway Officials and the Finance Committee.

Mr. Hogue presented a petition for the construction of a County-Town road in the Town of Hinsdale and the petition was referred to the Highway Officials and the Finance Committee.

Mr. Hogan presented a petition for the construction of a County-Town road in the City of Salamanca and the petition was referred to the Highway Officials and the Finance Committee.

By Mr. Congdon:

Resolved, That the County Treasurer be instructed to turn over to the Highway Fund all automobile funds now in his possession and all that may accrue from that source in the future. The same to be used and be available for highways to be constructed under Section 320-A of the Highway Law.

Adopted.

By Mr. Congdon:

Whereas, Chapter 547 of the Laws of 1922, established a court to be known as the Children's Court, and

Whereas, Pursuant to Section 4 of such Act the duties of such court shall be performed by the County Judge of the County where the County Judge and Board of Supervisors file a certificate with the Secretary of State that the judicial business of the county will not in their opinion justify the election of a separate judge of he Children's Court, and

Whereas, It is the opinion of this Board that the County Judge of Cattaraugus County can adequately pereform the duties of the Judge of the Children's Court in addition to his duties as County Judge, now, therefore, be it

Resolved, That the Board of Supervisors of the County of Cattaraugus certify to the Secretary of State that in their opinion

the County Judge of such county can adequately perform the duties of the Judge of the Children's Court in addition to his duties as County Judge, and that the Chairman of this Board be authorized and directed in behalf of this Board to join the County Judge in the execution of such certificate. Further,

Resolved, That a certified copy of this resolution together with such certificate be duly filed with the Secretary of State on or before the first day of August, 1922.

Adopted by unanimous vote.

Mr. Congdon called up his resolution relating to compensation for special deputies appointed by the Sheriff.

Mr. Devine moved that the resolution be amended so that the compensation for special deputies would be $4.00 per day without maintenance.

Upon roll call being taken the amendment was lost by the following vote:

Ayes—Messrs. Bissett, Both, Carr, Chamberlain, Devine, Karn, Laing, McLaughlin, Miller, Nutting, Pierce, Clancy.—12.

Noes—Bonsteel, Bushnell, Carls, Cheney, Cole, Conell, Congdon, Courter, Dye, Morrison, Gere, Walter Hall, Hannigan, Harrisoin, Heath, Hogan, Hogue, Hogue, James, Lynde, Mason, McGavisk, Mosher, Oyer, Peek, Rasey, Rogers, Watson, Whipple, Zimmerman.—30.

Mr. Cheney moved that the resolution be amended so that the compensation would be $8.00 per calendar day when actually on duty, and no allowance for maintenance.

Upon vote being taken amendment as offered by Mr. Cheney was adopted.

Vote was then taken upon the original resolution with amendment and the resolution as amended was adopted.

Mr. Watson called up his resolution relating to the renting in the City of Salamanca a room for the holding of court by the Surrogate, and the resolution was adopted.

By Mr. Nutting:

Resolved, That the Committee on Finance be relieved from further consideration of the matter relative to the report and recommendations of the County Historian submitted at the Fall Session of he Board in 1921, and further, be it,

Resolved, That for expenses already incurred and to be met in the preparation of a World War plan in behalf of the American Legion of the County the sum of Three Hundred Dollars be paid said County Historian by the County Treasurer out of available funds.

Laid over under the rules.

Mr. Lynde presented the following report which was agreed to:

Your Committee to investigate the advisability of leasing or selling land on the County Farm at Machias, around the border of Lime Lake, find there would be room on this land to build approximately 100 cottages giving a 40 foot frontage. This would leave a space for the Webster Ice Company to scrape snow in the winter for which the County received $400.00.

We estimate on a lease basis of $15.00 per year per lot the revenue from cottages, provided all space were taken, would be somthing like $1,500.00. We estimate it would cost $3,000.00 to put the ground in shape. The costs would be for highways, fencing and surveying. We are satisfied the estimate for earnings is on the top and the expense estimate on the bottom.

We are of the opinion the only economical method of handling such a scheme would be under the supervision of the County Superintendent of the Poor. We are also of the opinion this land should be leased, not sold.

We are also of the opinion all the members of the Board should discuss this matter before going further.

Respectfully submitted,

V. R. LYNDE,
W. S. PIERCE,
L. L. OYER,
H. G. HOGUE.

Mr. Harrison from the Finance Committee presented the following report which was agreed to:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Courter appropriating the sum of Two Thousand One Hundred Forty Dollars ($2,140.00), for the purpose of main-

taining the Home Bureau in Cattaraugus County from July 1, 1922 to December 31, 1922, recommend that such resolution be adopted.

Dated July 6, 1922.

W. K. HARRISON,
J. E. GARIN,
H. T. LANNING,
E. W. MILLER,
WALTER HALL,
F. S. PEEK,
A. S. COURTER,
W. S. PIERCE,
Committee on Finance.

Mr. Courter called up his resolution relating to the appropriation of $2.140.00 for the Cattaraugus County Home Bureau and the resolution was adopted.

Mr. Courter presented the bond of the Treasurer of the County Home Bureau, which was referred to the Committee on Laws.

On motion of Mr. Cheney the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION.

Board called to order by the Chair.

Mr. Rogers from the Committee to Audit Accounts of the Clerks and Auditor presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your standing committee on Auditors Accounts and Clerks of the Board respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim.	Name of Claimant.	Amount Claimed	Amount Allowed
1	J. B. Reeves	$ 50.38	$ 50.38
2	J. B. Reeves	10.05	10.05
3	B. B. & Mathew Weber	870.22	870.22
4	J. A. McCormack	5.75	5.75

Respectfully submitted,

F. E. ROGERS,
C. W. MOSHER,
J. A. BONSTEEL,
E. L. CARLS.

Mr. Congdon from the Committee on Laws presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

Your Committee on Laws has had under consideration the Bond of Tessie Kyler Simons, as Treasurer of the Cattaraugus County Home Bureau and approve the same as to amount.

We recommend that such bond be made to run to the County of Cattaraugus instead of the Board of Supervisors of the County of Cattaraugus and that a new Bond be executed in that form and filed with the clerk of this Board.

Respectfully submitted,

ROBERT E. CONGDON,
JAMES DEVINE,
W. K. HARRISON.

Mr. Harrison from the Financ Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors:

Your Committee on Finance has had under consideration the resolutions appropriating the sum of $30,000.00 for the construction of a highway in the Town of Conewango, from the State Highway in the village of East Randolph near the State Bank, thence northerly on the Elm Creek Road to the Melvin Snow farm a distance of two miles, and recommend that such resolution be adopted,

And the resolution appropriating the sum of $6,000.00 for the construction of a highway beginning at the state road in the Town of Great Valley, between the Baptist Church and the Grange Hall, thence leading in a westerly direction through Academy street and Mutton Hollow a distance of four-tenth (.4) of a mile, and recommend that such resolution be adopted.

And the resolution appropriating the sum of $30,000.00 for the construction of a highway in the Town of Randolph, beginning at the railroad thence west on Sheledon street to Archer Hill road, thence south to Messenger road, thence westerly along Messenger and Gulf Roads towards Bowen, a distance of two miles and recommend that such resolution be adopted.

And the resolution appropriating the sum of $30,000.00 for the construction of a highway in the Town of Hinsdale for two addi-

tional miles on the west end of the present 320-A road leading to the Five Mile road and recommend that such resolution be adopted.

And the resolution appropriating the sum of 3,000.00 for the construction of a highway in the Town of Farmersville commencing at a section of road extending from the eastern termination of the County-Town road now under construction easterly to the crossing of the B., R. & P. R. R. tracks near the Merrill-Soule plant, a distance of approximately 1600 feet and recommend that such resolution be adopted,

And a resolution appropriating the sum of $37,500.00 for the construction of a highway in the City of Salamanca commencing at four corners in West Salamanca and leading easterly to a point in route four near the B., R. & P. R. R. undergrade, being most of East and West State streets in said city.

Dated July 7, 1922.

W. K. HARRISON,
J. E. GARIN,
L. L. OYER,
W. S. PIERCE,
H. T. LANNING,
E. W. MILLER,
F. S. PEEK,
WALTER HALL,
A. S. COURTER.

By Mr. Watson:

Whereas, The Town Board of Conewango requests by a resolution duly passed by said Town Board on the 16th day of June, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway.

Now, therefore, be it, Resolved: That this Board orders the construction of an improved road in the Town of Conewango, commencing at the State Highway in the village of East Randolph near the State Bank, thence northerly on Elm Creek road to the Melvin Snow farm, a distance of 2 miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the

table of percentages adopted by the Board of Superevisors on June 23, 1919, the Town paying 17 per cent. and the county 83 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas, The Board of Supervisors on the 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the Town of Conewango be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye,

Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Kane, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Town Board of Great Valley requests by a resolution duly passed by said Town Board on the 20th day of May, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway, now, therefore, be it,

Resolved, That this Board orders the construction of an improved road in the Town of Great Valley, commencing at State Road between the Baptist Church and Grange Hall in the Town of Great Valley aforesaid, thence leading in a westerly direction through Academy Street and the Mutton Hollow road a distance of four-tenths of a mile.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 19 per cent. and the county 81 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye.

Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the Town of Great Valley be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved, That the sum of $6,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Kane, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Town Board of Randolph requests by a resolution duly passed by said Town Board on the 5th day of July, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway, now, therefore, be it,

Resolved: That this Board orders the construction of an improved road in the Town of Randolph, commencing at the railroad, thence west on Sheldon street to Archer Hill road, thence south to Messenger road, thence westerly along Messenger and Gulf roads to-

ward Bowen to a New York Telephone pole, number 660, a distance of two miles.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18 per cent. and the county 82 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the Town of Randolph be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman

of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Kane, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Town Board of Hinsdale requests by a resolution duly passed by said Town Board on the 3rd day of July, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved highway, now, therefore, be it,

Resolved; That this Board orders the construction of an improved road in the Town of Hinsdale, commencing at Route 1 of the Town of Hinsdale beginning at Brown's corner in the Village of Hinsdale nearly completed for a distance of two miles and this route being a part of the proposed system of highways of the county and an additional two miles on the west end of the present 320-A road leading toward the five mile route.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18 per cent. and the county 82 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Board of Supervisors, on he 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the Town of Hinsdale be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $30,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors, as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Kane, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Town Board of Farmersville requests by a resolution duly passed by said Town Board on the 19th day of April, 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the may of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway, now, therefore, be it,

Resolved: That this Board orders the construction of an improved road in the Town of Farmersville, commencing at a section of road extending from the eastern termination of the County-Town road now under construction easterly to the crossing of the B., R. & P. R. R. tracks near the plant of the Merrill-Soule Company, a distance of approximately 1600 feet.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 15 per cent. and the County 85 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the Town of Farmersville be improved under Section 320-A of the Highway Law, now, therefore, be it,

Resolved: That the sum of $3,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treas-

urer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Whereas, The City Council of Salamanca requests by a resolution duly passed by said City Council on the 5th day of July, 1922, that a certain piece of highway in said city be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town improved Highway, now, therefore, be it,

Resolved: That this Board orders the construction of an improved road in the City of Salamanca, commencing at the intersection of State street and Center street at West Salamanca, running thence east along State street as laid out by the State of New York a distance of about two and one-half miles to a point east of Prospect avenue where the trolley track leaves East State street and passes through property of Joseph Myers to Wildwood avenue, thence across said property of Joseph Myers, on the new location for East State street approved by the Common Councial of the City of Salamanca July5th, 1922, to Wildwood avenue, being about two and five-sixths miles in length to be improved from Center street to New street by constructing bituminous bound macadam road fourteen feet in width, and from New street to Wildwood avenue by the construction of a reenforced concrete road with concrete curbing 30 feet in width, the trolley track to be located in the center of street.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 24 per cent. and the county 76 per cent.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. H. BOWEN,
County Superintendent.
J. W. WATSON,
E. J. CHENEY,
JAMES DEVINE,
County Highway Officials Committee
of Cattaraugus County.

Report of committee and resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

Whereas: The Board of Supervisors, on the 7th day of July, 1922, passed a resolution directing that a certain piece of highway in the City of Salamanca be improved under Section 320-A, B and C of the Highway Law, now, therefore, be it,

Resolved, That the sum of $37,500.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Resolution adopted by the following vote:

Ayes—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Garin, Walter Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, Karn, Laing, Lanning, Lynde, Mason, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Clancy, Whipple, Zimmerman.—39.

Noes—None.

By Mr. Watson:

Resolved, That the Board of Supervisors recommend that each supervisor to be allowed for his services in the handling of highway moneys disbursed in the construction of 320-A roads a sum not to exceed one per cent. of all such money so expended. Same to be audited by the town board and to be a town charge.

Adopted.

On motion of Mr. Cheney the Board adjourned without date.

J. A. M'CORMACK,
Journal Clerk.

SPECIAL SESSION

Steamburg, N. Y., Sept. 2, 1922.

Dear Sir:

I am requested by petition of a majority of the members of the Board of Supervisors of Cattaraugus County, to call a special session of said Board, to convene at the Supervisors' Room at Little Valley, N. Y., Tuesday, Oct. 10, 1922, at 2 o'clock P. M., for the purpose of transacting such business as may properly come before the meeting.

Very truly yours,

J. B. REEVES, Clerk.

Little Valley, N. Y., Oct. 10, 1922.

Pursuant to call, the Board of Supervisors of Cattaraugus County convened at their rooms at Little Valley, N. Y., at 2 o'clock P. M., and was called to order by the Clerk, Mr. J. B. Reeves.

Present—Messrs.: Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Conell, Congdon, Courter, Devine, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, C. W., James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLoughlin, Miller, Mosher, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 44.

Absent—Messrs.: Black, H. G. Hogue, Nutting, Clancy, Seitz. 5.

On motion of Mr. Cheney, Mr. Harrison was elected temporary Chairman.

Mr. Bushnell presented the following Act, which received the first reading and was laid over and referred to the Special Committee on Salaries of County Officers:

An ACT fixing the number of deputy county clerks and assistant clerks in the Cattaraugus county Clerk's office, fixing their salaries and repealing all acts and resolutions in relation thereto heretofore passed by this Board.

By Mr. Pierce:

RESOLVED, That the County Treasurer be authorized to cancel tax sale certificate No. 37, sale of 1921, for property assessed to

Hickey & Murphy in the Town of Machias, and that he be authorized to pay C. F. Hess, the purchaser, $30.15 with interest, and charge same to the Town of Machias.

Adopted.

A communication from W. H. Eldredge, County Clerk, relating to Memorial Building at Little Valley, N. Y., was read and ordered filed.

By Mr. Carr:

WHEREAS:—Ezekiel R. Kelley, a former member of this Board, had just recently died, and Therefore be it Resolved, that when we adjourn today we adjourn out of respect to his memory.

Adopted.

A claim for sheep killed by dogs in the Town of Franklinville was referred to the Committee on Laws.

On motion of Mr. Watson the Board adjourned until 9:30 tomorrow morning.

Little Valley, Oct. 11, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present:—Messrs. Bisett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Hogan, Heath, Hogue, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Oyer, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman, 41.

Absent:—Messrs. Black, Devine, Garin, Nutting, Peek, Seitz, Clancy, Conell . 8.

Minutes of previous session read and approved.

By Mr. Watson:

Whereas: The Town Board of New Albion requests by a resolution duly passed by said Town Board on the 27th day of Sept., 1922, that a certain piece of highway in said town be improved under Section 320-A of the Highway Law and the same is considered of sufficient importance by the Highway Officials of the County and is on the map of roads to be improved under Section 320-A of the Highway Law, as County and Town Improved Highway,

Now, Therefore, be it Resolved, That this Board orders the construction of an improved road in the town of New Albion, beginning at the New Albion-Napoli Town line on the road known as the Owlenberg road extending to the State Highway at Champlin's corners, a distance of about six-tenths of a mile.

The same to be built under Section 320-A of the Highway Law. The cost of constructing this road is to be paid for as set forth in the table of percentages adopted by the Board of Supervisors on June 23, 1919, the Town paying 18% and the county 82%.

We recommend the construction of the above road in compliance with the provisions of Section 320-A of the Highway Law as recommended by the Highway Committee and adopted by this Board of Supervisors on October 8th, 1919. Standard plans and specifications to be furnished by the County Superintendent.

W. B. BOWEN,
County Superintendent,
J. W. WATSON,
E. H. CHENEY,
County Highway Officials Committee of Cattaraugus County.

Report of the Committee and Resolution adopted by unanimous vote.

By Mr. Watson:

Whereas: The Board of Supervisors, on the 11th day of Oct., 1922, passed a resolution directing that a certain piece of highway in the Town of New Albion be improved under Section 320-A of the Highway Law,

Now, Therefore, be it Resolved: That the sum of $9,000.00 or so much thereof as may be necessary be, and hereby is appropriated and made available, to pay the cost of the construction of said road by the County Treasurer to the Supervisor of said town upon the certificate of the County Superintendent of Highways, countersigned by the Chairman of the Board of Supervisors as provided in Section 320-A of the Highway Law.

Referred to the Finance Committee and Highway Officials.

Mr. Congdon, from the Committee on Laws, presented the following report, which was adopted.

To the Board of Supervisors:

Your Committee on Laws has had under consideration the claim of H. M. Pierce for damages to sheep caused by dogs, and it appearing that said claimant immediately after such damage notified A. E. Southwick, one of the assessors of the Town of Franklinville, where said claimant resides, and that said Southwick did examine into such claim and allowed the same in the sum of Ten Dollars, we are of the opinion that said claim is just and that same should be allowed in the sum of Ten Dollars.

Respectfully,

ROBERT CONGDON,
W. K. HARRISON,
E. A. GERE,
JOHN W. ELLIS,
Committee.

By Mr. C. W. Hogue:

Resolved, That an order be drawn on the County Treasurer from dog money on hand for Ten Dollars ($10.00) in favor of H. M. Pierce, the same being for the loss of sheep by dogs as appraised by the assessors of the Town of Franklinville.

Adopted.

Mr. Congdon offered a resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said County in the construction and improvement of various highways in such towns under the provisions of Section 320-A of the Highway Law, and the resolution was referred to the Finance Committee.

Mr. Congdon offered a resolution authorizing the County Treasurer of Cattaraugus County to issue bonds upon the credit of said County in anticipation of taxes to be levied by this Board in 1922, and the resolution was laid over under the rules.

By Mr. Oyer:

Resolved, That the Chairman of this Board, acting with the Sheriff and County Clerk of this County be and hereby are appointed as a Board of Managers of the Memorial Building at Little Valley, and that they and their successors in the respective offices shall continue in such capacity and act for this board in all matters delegated to them in the management of said building.

Adopted.

By Mr. Cheney:

Whereas: It is understood that the trustees of the Milbank Memorial Fund propose to spend $500,000.00 in a rural County of New York State in the next five years, to demonstrate the results of intensive effort to eradicate tuberculosis,

Therefore, be it Resolved, That we are in hearty accord with this movement, as it means the saving of many lives in the county chosen. And if Cattaraugus County is selected, we would favor the Couty's assisting the work liberally, and paying a substantial part of the expense of the director in charge of the work.

Adopted.

By Mr. Watson:

Resolved, That the sum of $10,000.00, be appropriated and made immediately available by this Board to be known as the Automobile & Federal Motor Truck Fund, and that such appropriation together with monies earned by the County Trucks and other County Machinery and paid to the County Treasurer be treated as a revolving fund for the purpose of maintaining and keeping up the efficiency of the County Machinery, Trucks and Automobiles, and the County Treasurer be authorized to pay said bills on proper verified audit with the approval of the County Superintendent of Highways, and that the County Treasurer be and hereby is authrized to borrow money on the credit of the County for all or any part of this appropriation.

Further Resolved, That resolution passed by this Board, Feb. 9, 1922, relating to the use of money earned by County Trucks and other Machinery be rescinded.

Referred to the Finance Committee.

By Mr. Dye:

Resolved, That the Chairman of this Board be and he is hereby authorized to contract with the Board of Supervisors of Monroe County or the Superintendent of Monroe County Penitentiary for thte keep and maintenance of prisoners lawfully sentenced and committed to the Monroe County Penitentiary by the several Courts of Cattaraugus County, for the sum of four dollars ($4.00) per week, from the first day of October, 1922, to October first, 1923.

Adopted.

On motion of Mr. Watson it was agreed that when the Board adjourns today it would adjourn until 9:30 tomorrow morning.

By Mr. Bushnell:

Resolved, That the sum of $300.00 be appropriated and made immediately available for the purpose of preparing and printing a catalogue listing the relics in the Memorial Building at Little Valley. Said sum to be expended under the direction of the Board of Managers of said building.

Referred to the Finance Committee.

On motion of Mr. Cheney the Chairman was authorized to appoint a committee of three to investigate the needs of the County Superintendent of Highways office.

A communication from the Board of Elections was read and ordered placed on file.

By Mr. Congdon:

Resolved, That the County Auditor be and is hereby instructed to audit the accounts of the Board of Elections relating to their duties in holding schools of instruction and examinations through the county in accordance with the report filed with the supervisors October 8th, 1922.

And be it Further Resolved, That wherever or whenever it becomes necessary for the said Board of Elections to perform duties prescribed by statute, in the holding of schools of instruction or examination of inspectors of elections, as well as any other duties required of them in their official capacity that the County Auditor shall be and is hereby instructed to audit their claims for mileage and necessary expenses.

Referred to the Finance Committee.

Bill from the Republican Press for extra charges in the printing of the Journals for the year 1921, was referred to Committee on Claims.

On motion of Mr. Cheney the question of prices to be paid by the Board of Elections for the printing of Lists of Nominations was referred to a committee of three to be appointed by the Chairman.

The Chairman appointed the following committee: Messrs. Oyer, Both, Lynde.

On motion of Mr. Cheney the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Oct. 12, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present:—Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Oyer, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Absent:—Messrs. Black, Both, Conell, Garin, Hogan, H. G. Hogue, Nutting, Seitz, Clancy, Peek. 10.

Minutes of previous session read and approved.

By Mr . Zimmerman:

Whereas, the Milbank Memorial Fund will initiate and help finance an intensive Health Demonstration in a rural county of New York State during the next five years to show what can be accomplished in the prevention of tuberculosis, and in promoting the general health and physical vigor of the people, purposing to spend so far as need be up to approximately $500,000.00 during such period, and the actual work of operation to be carried on by local public health authorities and voluntary, unofficial agencies, under the general over?sight of the State Charities Aid Association, and

Whereas, the qualifications of Cattaraugus County for such a Demonstration are being very seriously considered by the State Charities Aid Association and by the advisors of the Milbank Memorial Fund, our county being one of three which up to this time has met all the preliminary considerations and tests, and

Whereas, a condition for the further consideration of counties for the said Demonstration is the establishment of a unified control of public health work in the county, with a county health officer, operating under the provisions of Chapter 509, Laws of 1921, which authorizes the Boards of Supervisors to establish counties or any parts thereof as general health districts, and

Whereas, it seems clear that our county, if selected, would through this Demonstration, with the substantial aid of the Milbank Memorial Fund, be taking the most direct, certain and economical method of greatly increasing the health, happines and well-being of its people.

Therefore, Be It Resolved, That the Board of Supervisors of Cattaraugus County approves the general purpose of the said Demonstration; that it favors the selection of Cattaraugus County for the undertaking; and that, if this county is selected, the Board of Supervisors will establish a general health district and a health officer for such a district, pursuant to the provisions of Chapter 509, Laws of 1921, the inclusion within such general health district of the cities of Olean and Salamanca to be optional with the authorities of said cities, as provided by law.

Privilege of the floor was granted to Dr. C. A. Greenleaf, who outlined the work already done toward inducing the managers of the Milbank Memorial Fund to select Cattaraugus County as the County for holding their Health Demonstration.

Upon vote being taken, Mr. Zimmerman's resolution was adopted.

Mr. Oyer from the Finance Committee presented the following report of the Committee, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Congdon authorizing the Treasurer of the County of Cattaraugus to borrow money by temporary loan to provide money to aid divers towns in said County in the construction and improvement of various highways in such towns under the provisions of Sec. 320-A of the Highway Law, as heretofore determined by the Board of Supervisors, and recommend that such resolution be adopted.

Dated October 12, 1922.

W. K. HARRISON,
L. L. OYER,
WALTER HALL,
A. S. COURTER,
W. S. PIERCE,
H. T. LANNING,
E. W. MILLER.

Report of Committee adopted.

Mr. Congdon called up the following resolution:

Mr. Congdon offered the following resolution and moved its adoption:

A Resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said County in the construction and improvement of various highways in such towns under the provisions of Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors.

Adopted on the 12th day of October, 1922, two-thirds of all the Supervisors elected to the Board of Supervisors of such County voting in favor thereof.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the Acts amendatory thereof and supplemental thereto, and in pursuance to the provisions of the General Municipal Law, does enact as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in said towns, and has heretofore, by proceedings duly had and taken designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and Towns respectively, and

Whereas, The total maximum cost of such construction and improvement is estimated at the sum of one million dollars and upwards, which has by proceedings duly had and taken been appropriated accordingly, and

Whereas, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other county expenses, and

Whereas, The Board of Supervisors has determined to borrow a sum not to exceed one hundred and fifty thousand dollars, being a part of the whole amount needed for such construction and improvement, by temporary loan in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of said County to be issued for the payment thereof.

NOW THEREFORE, Resolved, That the County Treasurer of Cattaraugus County be and hereby is authorized and empowered to

borrow a sum not to exceed the sum of one hundred and fifty thousand dollars by temporary loan through certificates of indebtedness or other obligations of said county, in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of said county to be issued for the payments thereof, as authorized by Section 320-A of the Highway Law.

RESOLVEED FURTHER, That such certificates of indebtedness or other obligations be signed by the Treasurer of Cattaraugus County, and that the same be issued, negotiated and sold according to law, at not less than par and to the best advantage, and bear interest at not to exceed the legal rate; that the proceeds of such certificates or other obligations be applied in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors; that prior to the issue and negotiation of such certificates of indebtedness or other obligations, said County Treasurer, execute, acknowledge and deliver to this Board, a bond in pursuance to Section 14 of the County Law, in penal sum of twenty-five thousand dollars, to be approved as to form and sufficiency, by the County Judge and County Clerk of said County, for the faithful performance of his duty in issuing said certificates of indebtedness or other obligation and the lawful application of the funds arising therefrom, and of the funds which may be received by tax for the payment thereof, which may come into his hands.

RESOLVED FURTHER, That such certificates of indebtedness or other obligations be made payable within one year from their date, and that the Board of Supervisors of the County of Cattaraugus, N. Y., levy and assess by tax a sum sufficient to pay the interest and the principal of the same as they shall become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County as aforesaid, a tax sufficient to pay the interest and the principal of such certificates of indebtedness or other obligations properly payable to each town respectively so receiving such aid aforesaid.

RESOLVED FURTHER, That such certificates of indebtedness or other obligations be in the following form, the blanks being properly filled:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No. . . . . .

KNOW ALL MEN BY THESE PRESENTS, That the County of Cattaraugus, in the State of New York, hereby acknowledges its in-

debtedness and for value received promises to pay to.....
.....or assigns on the .....day of....., 192 ,
the sum of.....dollars, together with interest
thereon at the rate of .....per centum per annum, payable at
the office of the County Treasurer of the County of Cattaraugus in
the City of Salamanca, N. Y., on the.....day of.....,
in the year nineteen hundred and.....

This certificate is issued pursuant to a resolution of the Board of Supervisors of Cattaraugus County, adopted by a two-thirds vote of all the Supervisors elected to the Board at a Special Session of said Board, on the 12th day of October, 1922, to provide in part the moneys appropriated by the said County of Cattaraugus to aid divers towns of said County in the construction and improvement of various highways in said towns pursuant to provisions of Section 320-A of the Highway Law, and pursuant to the Statutes of the State of New York, including among others, the County Law, the Highway and the General Municipal Law.

In Witness Whereof, the County of Cattaraugus has caused the seal of said County to be hereto affixed and this certificate to be signed by the Treasurer of said County of Cattaraugus in execution thereof this.....day of ....., 1922.

.....
County Treasurer of Cattaraugus County.

Vote being taken upon the resolution as offered by Mr. Congdon, the resolution was passed by the following vote:

Ayes: Messrs.:—Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, C. W. Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLaughlin, Mosher, Oyer, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman, Miller. 39.

Noes: None.

By Mr. Cheney:

Resolved, That the rental price for all trucks operated by the County Highway Department be fixed at $2.00 per hour for 2 ton trucks, and $3.00 per hour for 5 ton trucks, this rental price to include the driver, gas and oil. Said price to take effect immediately upon passage of resolution; and that the method of hiring Town Trucks on 320-A road construction be based on the same rental as county trucks according to their tonnage capacity.

Adopted.

Mr. Watson of the Highway Officials Committee presented the following report of the Finance Committee and Highway Officials Committee, which was adopted:

To the Chairman anl Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Watson appropriating the sum of Nine Thousand dollars for the purpose of constructing a highway in the town of New Albion known as the Owlenberg road and recommend that such resolution be adopted.

Dated October 12, 1922.

J. W. WATSON,
JAMES DEVINE,
E. J. CHENEY,
Highway Officials.
W. K. HARRICON,
L. L. OYER,
WALTER HALL,
A. S. COURTER,
H. T. LANNING,
EE. W. MILLER,
W. S. PIERCE,
Committee on Finance.

Mr. Watson called up his resolution for the appropriation of $9,000.00 for the construction of a road in the Town of New Albion and the resolution was adopted by the following vote:

Ayes: Messrs.:—Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Health, Hogue, James, Karn, aing, Lennon, Lanning, Lynde, Mason, McGavisk, Miller, McLaughlin, Mosher, Oyer, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

Mr. Whipple from the Committee to Audit the accounts of Sheriff's Receipts presented the following report which was adopted.

RECEIPTS

Fees, Transportation of prisoners, etc	$1736.27
Bail	1600.00
Fines	6391.00

We, the undersigned members of the Supervisors Committee on Sheriff's Accounts, do hereby certify that we have this day ex-

amined the Sheriff's Reports of Receipts for the First and Second Quarters of 1922, and find them to be correct to the best of our knowledge and belief.

H. E. WHIPPLE,
E. L. HEATH,
FRED SEITZ,
C. C. BISSETT,
S. W. CHAMBERLAIN,
Committee.

Mr. Rogers from the Committee to Audit Accounts of the County Auditor and Clerks of the Board, presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your standing committee on Auditing Accounts of the County Auditor and Clerks of the Board respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	The Hub	$ 16.92	$ 16.92
	Millington Lockwood	8.70	8.70
3	J. B. Reeves	34.09	34.09
4	J. A. McCormack	135.40	135.40

Respectfully submitted,

F. E. ROGERS,
C. W. MOSHER,
J. A. BONSTEEL,
JOHN W. ELLIS,
E. L. CARLS.

On motion of Mr. Oyer the Board adjourned until 2 o'clock P. M..

AFTERNOON SESSION

By Mr. Zimmerman:

Resolved, That the sum of $8,500.00 or so much thereof as may be necessary be and it is hereby appropriated and made immediately available for the purchase of a steam shovel; and that the County Treasurer be, and he is hereby, authorized to borrow money on the

credit of the County if necessary to pay orders drawn by the County Auditor in payment of duly verified bills approved by the County Superintendent of Highways.

Referred to the Finance Committee.

By Mr. Devine:

We the members of the Board of Supervisors of Cattaraugus County have heard with regret of the illness of our chairman, the Hon. O. E. Black, and we do hereby extend to him our sincere sympathy and trust that his illness will be only temporary and we earnestly pray for his speedy recovery.

Adopted.

By Mr. Hall:

Whereas, the City of Buffalo heretofore proposed to the Board of Supervisors of Cattaraugus County that the sum of Five Thousand dollars be paid by such city to pay one-half of the cost of a portion of a certain highway in the Town of Perrysburg, extending from the four corners in the village of Perrysburg to the J. N. Adams Hospital and that the Board of Supervisors appropriate an equal sum for such construction, and

Whereas, the Board of Supervisors has appropriated such sum of Five Thousand dollars and now stands ready to construct such road, and

Whereas, the City of Buffalo has deposited with the County Treasurer the sum of four thousand dollars and has to this date neglected to deposit the balance amounting to the sum of One Thousand dollars, and

Whereas, the City of Buffalo has made request for the return of the said sum of Four Thousand dollars so deposited with the County Treasurer, and

Whereas, The Board of Supervisors deem it for the best interests of the County that such road be improved as originally contemplated and stand ready to commence such improvement immediately upon the deposit of the balance of One Thousand dollars by the City of Buffalo.

Now, Therefore Resolved, That the Clerk of this Board be instructed to notify the City of Buffalo that the County of Cattaraugus desires to construct such highway as originally contemplated

and that he request such city to deposit the balance of One Thousand dollars so that work may commence.

Adopted by unanimous vote.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Congdon authorizing the County Treasurer of Cattaraugus County to issue bonds upon the credit of the county in the amount of $30,000.00, in anticipation of taxes to be levied by this Board in 1922, and recommend that such resolution be adopted.

Dated October 12, 1922.

W. K. HARRISON,
L. L. OYER,
H. T. LANNING,
A. S. COURTER,
E. W. MILLER,
W. S. PIERCE,
WALTER, HALL,
Committee on Finance.

Mr. Congdon called up the following resolution:

By Mr. Congdon:

Resolved, That the Treasurer of Cattaraugus County, in anticipation of the taxes levied by this Board in 19922, be and is hereby authorized and empowered to issue bonds upon the credit of said County and to sell or cause the same to be sold at not less than par value to supply any deficiency that may arise from lack of funds in the hands of such Treasurer during the ensuing year.

That said County Treasurer, before the issue or sale of the same as hereinbefore provided, shall execute a good and sufficient bond or obligation, conditioned for the faithful performance of his duties in issuing the same and the lawful application of the funds which may be raised by tax or otherwise for the payment of the bonds so issued by the said Treasurer, which may come into his hands.

The said bond or obligation so made and executed by the said Treasurer shall be approved by the County Judge and the County Clerk of the County of Cattaraugus for the sum and in an amount not exceeding $30,000.00.

All of said bonds so issued are to be due and payable within one year from date of the issue of the same and to be payable at the office of the County Treasurer of said County, in the City of Salamanca, N. Y.

The rate of interest upon said bonds shall not exceed the legal rate of interest.

Said bonds are to be signed by the County Treasurer of said County, and shall be in the following form:

COUNTY OF CATTARAUGUS

Treasurer's Office, ss:

No..... Salamanca, N. Y.....19...

The County of Cattaraugus, in the State of New York, hereby promises to pay to the order of.....the sum of .....dollars, with interest at the rate of..... per cent, per annum, payable at the office of the County Treasurer of the County of Cattaraugus, in the city of Salamanca, N. Y., on the.....day of....., in the year nineteen hundred and.....

This Bond is issued in pursuance of a resolution of the Board of Supervisors of Cattaraugus County, adopted at a special session of said Board, on the 12th day of October, 1922, in pursuance of Sections 12 and 14 of the County Law.

Dated.....

.....

County Treasurer of Cattaraugus County, N. Y.

Mr. Congdon's resolution authorizing the County Treasurer to issue bonds in an amount of $30,000.00 was adopted by the following vote:

Ayes:—Messrs. Bissett, Bonsteel, Bushnell, Carls, Carr, Cheney, Chamberlain, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogue, James, Karn, Laing, Lennon, Lanning, Lyde, Mason, McGavisk, McLaughlin, Miller, Mosher, Oyer, Pierce, Rasey, Rogers, Watson, Whipple, Zimmerman. 39.

Noes: None.

Mr. Oyer from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Watson appropriating the sum of Ten Thousand dollars ,$10,000.00), for the purpose of creating an automobile and Federal Truck fund, making the earnings of trucks and machinery a revolving fund and recommend that such resolution be adopted.

Dated October 12, 1922.

W. K. HARRISON,
L. L. OYER,
W. S. PIERCE,
E. W. MILLER,
H. T. LANNING,
WALTER HALL,
A. S. COURTER,
Committee on Finance.

Mr. Watson called up his resolution authorizing the appropriation of $10,000.00 for a Federal Truck Fund and the resolution was adopted.

Mr. L. B. Hall from the Committee on Claims presented the following bill from B. B. & Matthew Weber:

Covers for 1,000 Copies Journal of Proceedings, 1921	$ 9.75
Extra for printing 16 pages Memorials on Calendar paper	16.00
Halftones for Memorial Pages	42.30
75 Copies in Board binding	116.00
221 pages tabular matter at ½ extra	221.00
	$405.05

We recommend the payment of this bill with the exception of the first item of $9.75.

CHAS. E. MASON,
O. S. KARN,
C. C. BISSETT,
C. H. MORRISON,
Committee on Claims.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Zimmerman, appropriating the sum of Eighty-Five

Hundred dollars ($8,500.00), for the purpose of purchasing a steam shovel, and recommend that such resolution be adopted.

Dated October 12, 1922.

W. K. HARRISON,
H. T. LANNING,
A. E. COURTER,
E. W. MILLER,
L. L. OYER,
WALTER HALL,
W. S. PIERCE,
Committee on Finance.

Mr. Zimmerman called up his resolution authorizing the appropriation of $8,500.00, for the purchase of a steam shovel, and the resolution was adopted.

The Chairman appointed as a committee to ascertain the needs of the County Superintendent's Office: Messrs. Bushnell, Pierce, Lynde.

On motion of Mr. Cheney the County Auditor was instructed to pay claim of B. B. & Matthew Weber the amount as audited by the Committee on Claims.

On motion of Mr. Oyer the Board adjourned until October 24th at 2 o'clock P. M.

Little Valley, N. Y., October 24, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

The Chairman introduced to the Board the Hon. Nathan L. Miller, Governor of the State of New York, who gave a short address in which he set forth his position upon the Highway Construction in the State of New York.

Present:—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Connell, Congdon, Courter, Devine, Dye, Ellis, Garin, Gere, Hall, Hall, Harrison, Heath, Hogan, Hogue, James, Karn, Laing, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Whipple. 41.

Absent:—Messrs. Black, Morrison, Hannigan, Lanning, Seitz, Clancy, Zimmerman, Hogue. 8.

Minutes of previous session read and approved.

On request of Mr. Congdon privilege of the floor was granted to Hon. Asher B. Avery, of Buffalo, N. Y., Hon. James E. Norton, of Wyoming County, N. Y., and Edward R. O'Malley, of Buffalo, N. Y.

A communication from the Hon. Frank X. Schwab, Mayor of the City of Buffalo, relating to the construction of a road in the Town of Perrysburg, was read and ordered filed.

A report from the State Board of Charities, upon the condition of the County Home at Machias, was read and ordered filed.

The following ACT presented by Mr. Bushnell, was called up and received the Second and Third reading:

AN ACT fixing the number of deputy county clerks and assistant clerks in the Cattaraugus County Clerk's office, fixing their salaries and repealing all acts and resolutions in relation thereto, heretofore passed by this board.

On motion of Mr. Devine the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., October 25, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present:—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis, Gere, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Laing, Lennon, Lanning, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Rasey, Rogers, Watson, Whipple. 39.

Absent:—Messrs. Black, Conell, Morrison, Garin, Hall, L. V., H. G. Hogue, Pierce, Seitz, Clancy, Zimmerman. 10.

Minutes of previous session read and approved.

Mr. Bushnell moved that the Special Committee appointed to investigate salaries paid to County Officers be discharged from consideration of his ACT relating to deputy county clerks and assistant county clerks in the County Clerk's office and the fixing of their salaries.

On motion of Mr. Devine, Mr. Eldredge was granted privilege of the floor and explained the purpose of the proposed ACT to fix the number of deputy and assistant clerks in the County Clerk's Office.

Upon vote being taken the motion of Mr. Bushnell was adopted by unanimous vote.

Mr. Bushnell called up his ACT relating to the fixing of the number of deputy and assistant clerks to be employed in the County Clerk's Office, and the fixing of the salaries of said deputy and assistant clerks and the ACT was passed by the following vote:

Ayes:—Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis, Gere, Walter Hall, Hannigan, Heath, Hogan, C. W. Hogue, James, Karn, Laing, Lennon, Lanning, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Rasey, Rogers, Watson, Whipple. 37.

Noes: None.

Mr. Bushnell presented the following report, which was adopted

Your Committee appointed to make recommendations for the needs of the County Highway Superintendent's office, reports as follows:

We recommend a hot water heating system with a Peerless Gas Water boiler to be installed by Merow Brothers, on a 15% plus basis, amounting to $638.00, also the toilet, lavatory and connections to be furnished by the same people on the same basis at an estimate of $112.00.

We recommend for lighting $200.00.

We received an estimate for painting and decorating amounting to $685.00, but believe this work can be done for $300.00, and so recommend.

We recommend that the furniture be purchased from Geo. A. Middleton on a 10% plus basis on an estimate for $700.00.

We also recommend an appropriation of $2,250.00, to be expended on and around the two buildings in the following manner:

For platform, steps, sidewalk and cesspool for office.

For grading the premises and constructing a bituminous McAdam driveway to the tool house.

For building a cement floor in the east end of the tool house 20 by 50.

For building chimney.

For lumber and partition for ceiling.

Total amount $4,200.00.

Respectfully submitted,

W. C. BUSHELL,
V. R. LYNDE,
W. S. PIERCE.

Mr. Oyer presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your committee who has had under consideration the printing of the nominations recommend that the printing be contracted for at the rate of forty cents per folio for the first insertion and thirty cents for the second, this being the same rate as was formerly adopted by the Board.

Respectfully submitted,

L. L. OYER,
V. R. LYNDE,
B. J. BOTH.

By Mr. Watson:

Resolved, That the sum of $4,200.00 be and is hereby appropriated and made immediately available and that this appropriation be added to the original appropriation of $8,500.00, for erecting a tool house, repair shop and office for the Highway Department. The material and labor shall be paid for upon the presentation of duly verified bills audited by the County Auditor and approved by the County Superintendent of Highways, this work to be performed under the supervision of Mr. Bushnell, Chairman of this committee, and the County Superintendent of Highways.

Referred to the Finance Committee.

Mr. Oyer from the Finance Committee presented the following report, which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County.

Your Committee on Finance has had under consideration the resolution of Mr. Watson appropriating the sum of Forty-Two Hundred dollars ($4.200.00), for the purpose of adding this amount to

the appropriation of $8,500.00 for erecting a tool house, repair shop and office for the Highway Department and recommend that such resolution be adopted.

Dated October 25, 1922.

Signed:
W. K. HARRISON,
F. S. PEEK,
H. T. LANNING,
L. L. OYER,
WALTER HALL,
E. W. MILLER,
A. S. COURTER,

Mr. Watson called up his resolution appropriating $4,200.00 for erecting of a tool house, repair shop, and office for the Highway Department and the resolution was adopted by unanimous vote.

Mr. Devine very eloquently and feelingly addressed the Board on the retirement of Supervisor E. J. Cheney, to accept the office of Superintendent of Poor, and Mr. Cheney appropriately addressed the Board.

Messrs. Bonsteel, of the Town of Farmersville, Both of the City of Olean, and Harrison of the City of Salamanca, spoke on the same subject, expressing the appreciation of Mr. Cheney's work and ability as a member of the Board and a man.

On motion of Mr. Cheney the Board adjourned without date.

Journal Clerk.
J. A. McCORMACK,

Annual Session

Little Valley, N. Y., Nov. 13, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

PRESENT:—Messrs. Bisett, Bonsteel, Both, Bushnell, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Laing, Lanning, Lynde, Mason McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Booth. 42.

ABSENT:—Messrs. Black, Carls, Conell, Lennon, McLaughlin, Clancy, Zimmerman. 7.

BY MR. CARR—

RESOLVED, That the following tract or parcel of real estate, omitted from the 1922 Tax Roll, as described and certified by the Town Assessors of the Town of Red House, be and is hereby directed to be placed on the tax roll of the above named town for the year 1922:

Harry Bemis, Lot 5, Town 1, Range 7, bounded by North Lockwood, East Town Line, South Wagoner, West Lockwood. 344½ acres. $800.00.

Adopted.

BY MR. CONGDON—

RESOLVED, That the sum of $82.50 be appropriated and made immediately available for the purchase of a typewriter for the Board of Elections office.

Referred to the Finance Committee.

BY MR. BUSHNELL—

RESOLVED, That the sum of $25.50 brush and weed tax be levied against the taxable property of the Town of Little Valley and collected from individuals named as owners of the following described pieces of land situated in said Town of Little Valley:

Estate of Wm. McKillen, part of Lot 19, Town 3, Range 7, N. and E. by road, S. by Smith, W. by Woodworth, $12.00.

H. B. Hilsle, part of Lot 21, Town 3, Range 7, N. by Fuss, E. by Brown, S. by Road, W. by Cook. $3.00.

Estate of Samuel Cook, part of Lot 12, Town 3, Range 7, N. by Daniels, E. by Hilsle, S. by Larkin and W. by Road. $7.50.

Fred Miller, part of Lot 12, Town 3, Range 7, N. and E. by Cook, S. and W. by road. $3.00.

Referred to the Highway Committee.

Report from the Cattaraugus County Child Welfare Association was received and ordered printed in the Journal.

Report from the County Clerk was received and ordered printed in the Journal and filed.

Report of the Society for the Prevention of Cruelty to Animals was received and ordered printed in the Journal and filed.

Report for the Society for the Prevention of Cruelty to Children was received and ordered printed in the Journal and filed.

Mr. Congdon presented the following resolution which was referred to the Fniance Committee:

BE IT RESOLVED, That the sum of $4,115.00 be and hereby is appropriated towards the maintenance of the Home Bureau Department of the Cattaraugus County Farm and Home Bureau Association for the calendar year of 1923, and that the sum of $4,500.00 be and hereby is appropriated towards the maintenance of the Farm Bureau Department of the Cattaraugus County Farm and Home Bureau Association for the calendar year of 1923.

The County Treasurer is hereby authorized and directed to pay the said sums of $4,115.00 and $4,500.00 in four quarterly installments, of $1,028.75 and $1,125.00 respectively for each department in advance on the first day of each quarter beginning January 1, 1923, to the duly elected and properly bonded Treasurer of the Cattaraugus County Farm and Home Bureau Association.

The Chairman of the Board of Supervisors of Cattaraugus County is hereby authorized and directed to sign the form memorandum agreement duly approved as to form by the Comptroller

of the State of New York executed by the County Farm and Home Bureau Association of Cattaraugus County and approved as to the substance by the State Leader of Farm and Home Bureau Association Agents outlining the above conditions and method of payment and directing the above Association to expend the funds only for the purposes set forth in the said Association referred to herein and requiring a report at the end of the period mentioned herein containing therein a true and accurate account of all receipts and expenditures of said County Association for the period specified.

Report was received from the Cattaraugus County Farm and Home Bureau Association showing budget of expenses for the year 1922, and estimated budget for 1923.

On motion of Mr. Oyer the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 14, 1922.

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

PRESENT:—Messrs. Bisett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Conell, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, L. V. Hannigan, Harrison, Hogan, H. G. Hogue, James, Karn, Laing, Lynde, Mason, McGavisk, Miller, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Booth, Garin, Hall, Heath, Congdon. 41.

ABSENT:—Messrs. Black, C. W. Hogue, Lennon, Lanning, McLaughlin, Mosher, Clancy, Zimmerman. 8.

Minutes of previous session read and approved.

BY MR. BUSHNELL—

RESOLVED, That the Clerk of this Board be given authority to employ an assistant for the annual session.

Adopted.

BY MR. MASON—

RESOLVED, That the sum of $83.88, brush and weed tax be levied against the taxable property of the town of Conewango and collected from the individuals named as owners of the following described pieces of land situated in the Town of Conewango:

	Part	Lot	Bounded	Amount
	S W	24	North East South West,	
Albert S. Ward	E M	32	Road Ward Ward Road, Acres 142...	$14.50
Albert S. Ward	S-N	16		
		15	Ward, Groves McElwin-Town, 78-1-8 acres.	3.00
Albert S. Ward	W M	48	Town Line, Ward-Phillips-Road, 180 acres .	16.00
Aderson Ackley	N-E	37	Myers, Highway-Ackley-Darling, 122 acres .	22.97
Julia Dixon	S-W	29	Myers, Seuger-Grover-Road, 100 acres ...	5.86
James Grover	M	28	Dixon, Shannon-Shannon-Ackley, 16 1-2 A..	2.55
John Darling	S-M	37	Darling, Myers-Ackley-Road, 37 acres . ..	3.00
Clara Houghton	S	37	Frank, Road-Grover-Andrus, 10 acres . ..	3.00
Claud Pool	N-M	4	Gardner-Road Simpson-Nickerson, 167 acres	13.00

Referred to the Highway Committee.

On motion of Mr. Watson the designation for papers to do the County printing was made a special order of business for Thursday, Nov. 16th, at 2 o'clock P. M.

BY MR. BOTH—

WHEREAS, The Cattaraugus County Society for Prevention of Cruelty to Animals is doing a good work for the alleviation of animals in this County, and all of the money for necessary expenses has come from private subscription and an appropriation from the Board of Supervisors for the support of said Society in the past years, and

WHEREAS, a good part of the work and expenses comes in the different towns of the County and causes quite an expense for our agent in looking after this work; therefore be it

RESOLVED, That the Board of Supervisors appropriate the sum of $300.00 towards the support of said Society for the ensuing year 1923, and the County Treasurer is hereby authorized to pay the same to the President of the said Society.

Referred to the Finance Committee.

BY MR. BOTH—

WHEREAS, The Cattaraugus County Society for Prevention of Cruelty to Children is doing a good work for the alleviation of children in this County and most of the money for necessary expenses has come from private subscription, and

WHEREAS, a good part of the work and expenses comes in the different towns of the County and causes quite an expense for our Agent in looking after the work, therefore be it

RESOLVED, That the Board of Supervisors appropriate the sum of $300.00 for the support of said Society for the ensuing year, 1923, and the County Treasurer is hereby authorized to pay the said sum to the President of said Society.

Referred to the Finance Committee.

On motion of Mr. Rogers, privilege of the floor was granted to Miss Williams who submitted report on the accomplishments of the Cattaraugus County Home Bureau Association.

On motion of Mr. Watson the Board adjourned until tomorrow morning at 9:30, and immediately after adjournment met in the office of the Commissioners of Elections to act as a Board of County Canvassers.

Little Valley, N. Y., Nov. 15, 1922

Board called to order by the Temporary Chairman, Mr. W. K. arrison.

Present: Messrs: Bissett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, James, Karn, Laing, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Rasey, Rogers, Seitz, Datson, Booth, Pierce. 37.

Absent: Messrs: Black, Conell, Devine, Garin, Hogue, Lennon, Lanning, Lynde, Clancy, Zimmerman, Both. 12.

Minutes of previous meeting read and approved.

On request of Mr. McLaughlin privilege of the floor was granted to Dr. C. A. Greenleaf, who submitted report of the Rocky Crest Sanatorium.

By Mr. Carr:

Resolved, That the sum of $63.60, Brush and Weed tax be levied against the taxable property of the Town of Red House and collected from individuals named as owners of the following described pieces of land situated in the Town of Red House:

Lot 4, Town 1 Range 7, As. to W. W. Wagoner, Amt.	$10.80
Lot 3, Town 1 Range 7, As. to W. B. Russell, Amt.	12.00
Lot 10 Town 1 Range 7, As. to Odell & Eddy, Amt.	16.80
Lot 19, Town 2 Range 7, As. to Lucy Ken Scott Est.	4.80
Lot 14, Town 2 Range 7, As. to Ray Kelley, Amt.	4.80
Lot 46, Town 1 Range 7, As. to William Fahey, Amt.	4.80
Lot 62-70, 63-71 Town 1 Range 7, As. to Thomas H. Smith ..	4.80
Lot 13, Town 1, Range 7, As. to D. D. Lockwood Est. Amt. ..	4.80

Referred to the Highway Committee.

By Mr. F. E. Rogers:

Resolved, That the sum of $23.70 brush and weed tax be levied against the taxable property of the Town of Mansfield and collected from individuals named as owners of the following described pieces of land situated in said Town of Mansfield:

Estate of John Widger & Son, Part of Lot, Town 4, Range 7, 241-2 acres, $500.00.

Part of Lot, Town 4, Range 7, 70 acres, $1200.00, $12.60.

Estate of John Cook, Part of Lot 60, Town 4, Range 7, 241 acres, $4750.00.

Part of Lot 52, Town 4, Range 7, 43 acres, $850.00, $10.20.

Estate of Charles Meacham, Part of Lot II, Town 4, Range 7, 9 acres, $150.00, $00.90.

Referred to the Highway Committee.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Both appropriating the sum of Three Hundred dollars ($300.00), towards the support of the Society for the Prevention of Cruelty to Animals and recommend that such resolution be adopted.

Dated Nov. 15, 1922.

W. K. Harrison
F. S. Peek
A. S. Courter
W. S. Pierce
L. L. Oyer
E. W. Miller
Committee on Finance

Mr. Congdon called up the resolution offered by Mr. Both for the appropriation of $300.00 for the Society for the Prevention of Cruelty to Animals, and the resolution was adopted.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Congdon appropriating the sum of Eighty Two dollars Fifty Cents ($82.50), for the purpose of purchasing a typewriter for use of the Board of Elections and recommend that such resolution be adopted.

Dated Nov. 15, 1922.

W. K. Harrison
F. S. Peek
A. S. Courter
W. S. Pierce
L. L. Oyer
E. W. Miller
Committee on Finance.

Mr. Congdon called up his resolution appropriating the sum of $82.50, for the purchase of a typewriter for the use of the Board of Elections and the resolution was adopted.

On motion of Mr. Courter the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 16, 1922

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present: Messrs: Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cole, Conell, Congdon, Courter, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Laing, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Booth. 43.

Absent: Messrs: Black, Austin, Devine, Lanning, Clancy, Zimmerman. 6.

Minutes of previous session read and approved.

By Mr. Lynde:

Resolved, That the sum of two and one-half mills on the dollar be levied and collected against the taxable property within the limits of the Yorkshire Fire District located in the unincorporated village of Yorkshire at the same time and manner as the town taxes are levied and collected for the year 1922.

Adopted.

By Mr. Lynde:

Resolved, That the sum of three and one-half mills on the dollar be levied and collected against the taxable property within the limits of the Yorkshire Light District located in the unincorporated village of Yorkshire at the same time and manner as the town taxes are levied and collected for the year 1922.

Adopted.

By Mr. Lynde:

Resolved, That the sum of one and one half mills on the dollar be levied and collected against the taxable property within the limits of the Delevan Fire District located in the incorporated village of Delevan at the same time and manner as the Town taxes are levied and collected for the year 1922.

Adopted.

By Mr. Oyer:

Resolved, That the sum of $400.00 be levied against the taxable property of the Fire District of the unincorporated village of West Valley in the Town of Ashford, and that the said amount be collected in the same manner as the general taxes in said town of Ashford for the year 1922.

Adopted.

By Mr. Pierce:

Resolved, That the sum of seven mills on the dollar be levied and collected against the taxable property within the limits of the Machias Fire District in the Town of Machias at the same time as the Town taxes are collected for the year 1922.

Adopted.

By Mr. Congdon:

Resolved, That the Chairman of the Board be authorized to purchase for the use of this Board McKinney's Consolidated Laws of New York with quarterly supplement service and to provide a suitable case for the same and that the County Treasurer be authorized to pay for the same upon bills duly approved by the Chairman of the Board.

Referred to the Finance Committee.

Mr. Congdon from the Committee on Laws presented the following report which was adopted:

To the Board of Supervisors:

Your Committee on Laws had had under consideration the resolution of Mr. Bushnell appropriating the sum of Six Hundred dollars as a part of the Salary of the District Superintendent of Schools for the Fourth Supervisory District thereby increasing the pay of such District Superintendent during his term of office.

Subdivision two of Section 389 of the Education Law provides that by adopting a resolution by a majority vote the supervisors of the Towns comprising such supervisory district may increase the salary paid to its district superintendent and the attorney general has heretofore rendered an opinion that an increase of salary under the above section of the Education Law may be granted to take effect during the term of office of such district superintendent.

Robert E. Congdon
John W. Ellis
E. A. Gere
W. K. Harrison

Mr. Pierce presented report of the Superintendent of Poor and the same was ordered printed in the Journal and filed.

On motion of Mr. Bonsteel the Board took a recess until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chairman.

Special order of the day being the designation of papers to do the County Printing the following designations were made:

By Mr. Watson:

We, the undersigned Republican members of the Board of Supervisors of Cattaraugus County for the year 1922, do hereby designate the Cattaraugus Times, a public newspaper published at Cattaraugus, N. Y., in said county, to be the Republican newspaper to publish the Tax Sales Notices, Concurrent Resolutions and such other notices or laws or summaries of Laws as shall be required to be published by the Secretary of State for the year 1923, and the Cattaraugus Times, a public newspaper published at Cattaraugus. N. Y., in said county, as the Republican newspaper to publish the Election Notice and such other miscellaneous notices as may be required by law to be published.

V. R. Lynde	W. K. Harrison	E. A. Gere
C. W. Hogue	C. W. Mosher	J. A. Bonsteel
E. L. Heath	F. E. Rogers	Fred Seitz
Robert E. Congdon	Walter Hall	A. S. Courter
L. L. Oyer	L. B. Hall	W. C. Bushnell
E. W. Miller	F. S. Peek	Chas. C. Mason
M. M. Dye	W. C. Lennon	A. E. Austin
George J. Hannigan	C. H. Morrison	A. E. Booth
J. W. Watson		

By Mr. Laing:

We, the undersigned Democratic members of the Board of Supervisors of Cattaraugus County, do hereby designate the Salamanca Saturday Inquirer as the official Democratic paper of the County and as such to print tax notices, redemption notices, concurrent resolutions and such other miscellaneous printing as would ordinarily go to the official Democratic newspaper of the county, for the year 1923.

James Devine	Harry T. Lanning	J. E. Garin
George G. Rasey	J. Homer Carr	C. B. Cole
O. S. Karn	H. G. Hogue	W. H. Nutting
W. S. Pierce	John Laing	S. W. Chamberlain
C. C. Bisett	John W. Ellis	P. J. Hogan

By Mr. Bushnell:

Resolved, That Mr. G. L. Mosher be employed as janitor of the County Buildings at Little Valley, N. Y., for the year of 1923, and that his services as such shall include mowing the lawn and all care of grounds and buildings at an annual salary of $880.00 and that he shall have free gas and free use of the quarters now used by him as residence purposes.

Referred to Special Committee on Salaries of County Officers.

By Mr. Bushnell:

Resolved, That the Sheriff be and he is hereby authorized to employ Rev. H. M. Shaw of the Congregational Church at Little Valley, N. Y., as chaplain of the Jail for the ensuing year at a salary of $100.00.

Referred to Special Committee on Salaries of County Officers.

By Mr. Pierce:

Resolved, That the sum of $100.00 be paid to the pastor in charge of the Christian church at Machias; $100.00 to the rector in charge of the Methodist Episcopal church at Machias; $100.00 to the Rev. Mr. Malte of Ellicottville, and $100.00 to the Priest at Franklinville, all for religious ministration at the County home for the ensuing year. And that orders be drawn in favor of the Supervisors of Machias, Ellicottville, and Franklinville, for the said amounts, to be paid by them upon satisfactory proof that said services have been performed and upon the approval of the Superintendant of Poor.

Referred to the Special Committee on Salaries of County Officers.

By Mr. Hogue:

Resolved, That the amount of $300.00 be laid against the Light District in the Town of Hinsdale at the same time the town tax is laid.

Adopted.

By Mr. Ellis:

Resolved, That the sum of Three Hundred Dollars ($300.00), be levied upon the taable property of the Towns of Ashford, Carrollton, East Otto, Ellicottville, Great Valley, Red House and Salamanca, comprising the Third Supervisory District of Cattaraugus County, and that the same be equalized by this Board to pay the salary of C. S. Palmer, District Superintendent of Schools of said District, pursuant to a resolution adopted by the Supervisors of the

towns comprising said district on November 16, 1922, from the first day of January, 1923, to the first day of January, 1924, and that the same be paid by the collectors of said towns to the County Treasurer and the latter is hereby directed to pay such Superintendent the sum of twenty-five dollars ($25.00) at the end of each month of the calendar year.

Adopted.

By Mr. Piere:

Resolved, That the property in the Town of Machias assessed to Rena Kerr be stricken from the Assessment rolls and the same assessed to Lloyd Cornwell.

Adopted.

By Mr. Ellis:

Resolved, That an order be drawn on the County Treasurer for the sum of Five Dollars and Seventy-five cents ($5.75), in favor of John Wulff of Ellicottville, N. Y., and the same charged to the town of Ellicottville, N. Y., the same being for an erroneaus assessment in the State and County tax for the year 1920.

Adopted.

On motion of Mr. Both the Board took a recess until called to order by the Chairman.

By Mr. Heath:

Resolved, That the sum of $10.00 Brush and Weed tax be levied against the following described taxable property of the Town of Coldspring and collected from the individuals named as owners of the following described pieces of land situated in the Town of Coldspring:

R. A. Rowen Estate,N-E, Lot 26, N. by Morse, E by River, S. by Freeman, W by Highway, 153 acres, $5.00.
R. A. Rowen Estate, S-E, Lot 27, N by Morse, E by River, S by Freeman, W by Highway, 68 acres, $5.00.

Referred to the Highway Committee.

Mr. Dye presented the report of Coroner P. H. Bourne, and same was ordered printed in the journal and filed.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Congdon authorizing the Chairman of the Board

to purchase McKinney's Consolidated Laws for the use of the Board and to provide a suitable case for same and recommend that such resolution be adopted.

Dated Nov. 16, 1922.

W. K. Harrison
L. L. Oyer
W. S. Pierce
E. W. Miller
A. S. Courter
J. E. Garin
F. S. Peek
Walter Hall
Committee on Finance

Mr. Congdon called up his resolution authorizing the Chairman to purchase McKinney's Consolidated laws for the use of the Board of Supervisors and the resolution was adopted.

Mr. Oyer from the Committee on Finance presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance had had under consideration the resolution of Mr. Bushnell appropriating the sum of Three Hundred dollars ($300.00), for the purpose of preparing and printing a catalogue of and listing the relics in the Memorial Building and recommend that such resolution be adopted.

Dated Nov. 16, 1922.

W. K. Harrison
Walter Hall
L. L. Oyer
F. S. Peek
W. S. Pierce
E. W. Miller
A. S. Courter
J. E. Garin
Committee on Finance

Mr. Oyer called up the resolution of Mr. Bushnell authorizing the appropriation of $300.00 for the catalogueing of relics in the Memorial Building and the resolution was adopted.

On motion of Mr. Congdon the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 17, 1922

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present: Messrs: Bisett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Devine, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogue, Hogue, James, Karn, Laing, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Peek, Oyer, Pierce, Rasey, Rogers, Watson. Booth, Garin, Hogan. 42.

Absent: Messrs: Black, Conell, Lennon, Lanning, Seitz, Clancy, Zimmerman. 7.

Minutes of previous session read and approved.

By Mr. McLaughlin:

Resolved, That the sum of $130.00 be appropriated or as much thereof as may be necessary, to purchase a suitable cook stove for the jail kitchen, the present stove being unsafe and worn out.

Referred to the Finance Committee.

On request of Mr. Watson the privilege of the floor was granted to Mr. H. C. Waldbillig from the Standard Oil Company.

By Mr. Lynde:

Resolved, That the following amounts be charged against the several towns for State and County road maintenance for the year 1923, pursuant to Section 172, Chapter 30, Laws of 1909, and the amendments thereto.

No. of Road	Name	Town	Mileage	Total Miles in town	Total Amt. in town
601	Olean-Allegany	Allegany	1.25		
5264	Allegany-Vandalia	Allegany	4.30	5.55	300.00
5418	Carrollton-Kilbuck	Carrollton	1.63		
8007	Bradford-Carrollton	Carrollton	3.67	5.30	250.00
959	Randolph-Rutledge Pt. 2	Conewango	3.86		
1254	Rutledge-Leon Pt 1	Conewango	2.96	6.82	350.00
958	Gowanda-Dayton	Dayton	2.75		
1569	Cattaraugus-Dayton Pt 2	Dayton	4.07		
1568	Cattaraugus-Dayton Pt 1	Dayton	0.55	7.37	350.00
697	Otto-East Otto Pt 2	East Otto	2.27	2.27	100.00
1509	Salamanca - Ellicottville Pt 2	Ellicottville	1.52	1.52	100.00
5607	Franklinville-Machias	Farmersville	1.83	1.83	100.00
5544	Hinsdale - Franklinville Pt 2	Franklinville	5.54	5.54	300.00

1305	Salamanca - Ellicottville Pt 1	Great Valley	4.43		
5265	Salamanca-Little Valley Pt 1	Great Valley	0.13		
5418	Carrollton-Killbuck	Great Valley	2.78		
1509	Salamanca - Ellicottville Pt 2	Great Valley	3.24	10.58	550.00
5137	Olean-Hinsdale-Cuba	Hinsdale	8.51		
5174	Cuba-Friendship	Hinsdale	0.32		
5543	Hinsdale-Franklinville	Hinsdale	1.08	9.91	500.00
5137	Olean-Hinsdale-Cuba	Ischua	0.32		
5543	Hinsdale-Franklinville	Ischua	5.90	6.22	300.00
960	Rutledge-Leon Pt 2	Leon	2.80		
1254	Rutledge-Leon Pt 1	Leon	1.46	4.26	200.00
1269	Little Valley - Cattaraugus Pt. 1	Little Valley	0.67		
5259	Salamanca - Little Valvel-2	Little Valley	1.17		
5259	Salamanca - Little Valley-2	Little Valley	4.11	5.95	300.00
5608	Machias-Delevan Pt 1	Machias	2.17		
5607	Franklinville-Machias	Machias	2.89		
8030	Machias-Yorkshire	Machias	0.77	5.83	300.00
695	Otto-Cattaraugus	New Albion	1.21		
1269	Little Valley - Cattaraugus Pt 1	New Albion	4.04		
1275	Little Valley - Cattaraugus Pt 2	New Albion	2.26		
1568	Cattaraugus Dayton Pt 1	New Albion	1.41	8.92	450.00
731	Portville - Olean Pt 2	Olean	0.82		
5066	Olean-Hinsdale Pt 1	Olean	2.94	3.76	200.00
696	Otto-East Otto Pt 1	Otto	4.04	4.04	200.00
958	Gowanda-Dayton	Persia	1.52		
1568	Cattaraugus-Dayton Pt 1	Persia	2.68	4.19	200.00
730	Portville-Olean Pt 1	Portville	2.84	2.84	150.00
5258	Little Valley - Randolph Pt 3	Randolph	3.13	3.13	150.00
5265	Salamanca -Little Valley Pt 1	Salamanca	1.59	1.59	100.00
1170	Yorkshire - Hamlet-Main St.	Yorkshire	0.44		
8030	Machias-Yorkshire	Yorkshire	5.29	5.73	300.00

Adopted.

Mr. Lynde from the Highway Committee presented the following report which was adopted:

The Highway Committee recommend that a tax for cutting brush and weeds be levied against the several property owners in the following towns, Coldspring, Mansfield, Conewango, Little Valley, Red House.

V. R. Lynde
J. A. Bonsteel
G. G. Rasey
A. E. Booth

Mr. Bushnell called up his resolution levying a tax against individuals located in the Town of Little Valley, for the cutting of brush and weeds and the resolution was adopted.

Mr. Mason called up his resolution levying a tax against individuals located in the Town of Conewango, for the cutting of brush and weeds and the resolution was adopted.

Mr. Carr called up his resolution levying a tax against individuals located in the Town of Red House, for the cutting of brush and weeds and the resolution was adopted.

Mr. Heath called up his resolution levying a tax against individuals located in the Town of Coldspring, for the cutting of brush and weeds and the resolution was adopted.

Mr. Rogers called up his resolution levying a tax against individuals located in the Town of Mansfield, for the cutting of brush and weeds and the resolution was adopted.

On motion of Mr. Oyer the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chairman.

Mr. Oyer from the Advisory and Visitation Committee presented the following report which was adopted:

Your committee respectfully reports that it has had under consideration the report of Dr. Greenleaf, Supt. of Rocky Crest Sanitorium, and recommends that the Alpine Sun Lamp now in use at the Sanitorium, is a valuable agent in the treatment of tuberculosis and that such lamp should be purchased by the Board of Managers.

Your Committee recommends that a committee be appointed by the Chairman of this Board to investigate the condition of the water supply at the Sanitorium and the means by which a more adequate supply of water may be had for the institution and to re-

port as to the advisability of providing some other means of water supply and the probable expense of installing a system of water supply. Your Committee further recommends that said committee investigate and report the needs for additional laundry and dining facilities at the Sanitorium and that such committee recommend to this board such action on these matters as they deem advisable after such investigation.

W. H. Nutting
L. L. Oyer
V. R. Lynde

The Chairman appointed as a committee to investigate the condition of the Rocky Crest Sanitorium and report the necessary improvements to be made in water supply, laundry, dining room, the following members; the advisory committee consisting of Messrs: Oyer, Nutting, Lynde and in addition Messrs: Miller and Pierce.

On motion of Mr. Hogan the Board took a fifteen minute recess and reconvened as a Board of County Canvassers.

On expiration of the recess period the Board was called to order by the Chairman and the report of the Board of County Canvassers was adopted.

By Mr. Dye:

Resolved, That the sum of $6000.00, be and the same is hereby appropriated by this Board for the purpose of carrying out the provisions of Chapter 238 of the Laws of 1915, and the amendments thereof, commonly called the Child Welfare Law; and that the County Treasurer be and he is hereby authorized to pay such sum, or portion thereof as may be necessary for such purposes, said payments to be made upon the order of the Chairman of the Board of Child Welfare, counter-signed by the Secretary of said Board, and upon proper voucher and the amount so expended be charged back to the various towns or cities where such person or persons relieved are legal charges, under the provisions of Section 42 of the Poor Law.

Referred to the Finance Committee.

By Mr. Nutting:

Resolved, That the sum of $420.00 or so much thereof as may be necessary be appropriated and made immediately available for the purchase of the Alpine Sun Lamp for the Tuberculosis Sanitorium and the County Treasurer be authorized to pay same on order of the County Auditor.

Referred to the Finance Committee.

On motion of Mr. Carr the Board adjourned until Monday, Nov. 20th, at 2 o'clock P. M.

Little Valley, N. Y., Nov. 20, 1922

Board called to order by the Chairman, Mr. W. K. Harrison.

Presen,t Messrs: Bisett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Conell, Congdon, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, James, Karn, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Nutting, Oyer, Pierce, Rasey, Rogers, Seitz, Clancy, Booth. 38.

Absent, Messrs: Black, Devine, Hogan, Hogue, Hogue, Laing, Lanning, Mosher, Peek, Watson, Zimmerman. 11.

Minutes of previous session read and approved.

By Mr. Rasey:

Resolved, That the Sheriff be and is hereby authorized to employ the Rev. T. H. Delbridge of the Episcopal Church of Randolph as Chaplain of the Jail for the ensuing year at a salary of $100.00.

Referred to the Finance Committee.

By Mr. Bushnell:

Resolved, That the sum of Three Hundred dollars ($300.00) be levied upon the taxable property of the towns of Dayton, Little Valley, Mansfield, New Albion, Otto, Perrysburg and Persia, composing the Fourth Supervisory District of Cattaraugus County; and that the same be equalized by this Board to pay the salary of George E. Waller, District Superintendent of Schools of such district, pursuant to a resolution adopted by the supervisors of the towns composing such district in the year 1915, from the first day of January 1923, to the first day of January 1924; that the same be paid by the collectors of said towns to the County Treasurer and that he is hereby directed to pay such superintendent the sum of Twenty-Five dollars ($25.00), at the end of each calendar month.

Adopted by unanimous vote.

By Mr. Lynde:

Resolved, That the sum of $300.00 be levied on the taxable property of the towns of Farmersville, Machias, Franklinville, Freedom, Lyndon and Yorkshire composing the First Supervisory District of Cattaraugus County and that the same be equalized by this Board to pay the salary of Joel J. Crandall, District Superintendent of Schools of such District from the first day of January, 1923, to the first day of January 1924, and that the same be paid by the collectors of said towns to the County Treasurer and that he is hereby directed to pay such Superintendent the sum of $25.00 at the end

of each month of the Calendar year. Pursuant to a resolution adopted by the Supervisors of the Towns composing such districts in the year 1922.

Adopted by unanimous vote.

By Mr. Austin:

Resolved, That the sum of Three and three-fourths mills on the dollar be levied and collected against the taxable property within the limits of the Sandusky Light District, located in the unincorporated village of Sandusky at the same time and manner as the Town taxes are collected for the year 1922.

Adopted by unanimous vote.

On motion of Mr. Oyer the Board took a recess for fifteen minutes.

On expiration of the recess period the Board was called to order by the Chairman.

By Mr. Both:

Be It Resolved, That Dr. C. A. Greenleaf is authorized to act as Purchasing Agent for Rocky Crest Sanatorium.

Laid over under the rules.

By Mr. Mason:

Whereas, The several towns of the State of New York have built bridges over the streams on the highways in accordance with the laws of the State of New York at the time they were built, and Whereas, The State has seen fit to increase the amount of the load that may be drawn over such bridges to the extent of making it necessary to change the bridges for ones of greater strength, and

Whereas, The State is agitating the widening of bridges thereby creating a great burden on some of the Towns, therefore be it

Resolved, That we, the Board of Supervisors of the County of Cattaraugus, do hereby request our Senator and Assemblyman to use all honorable means to secure a passage of a law requiring the State to build and maintain the bridges on the roads built by the State.

And be it further

Resolved, That our Clerk forward a communication to the Chairman of each Board of Supervisors in the State urging them to take similar action; also a certified copy of this resolution be sent to the Senator and Assemblyman of this District.

Resolution was laid over and made a special order of business for Wednesday at 2 o'clock P. M.

By Mr. Rasey:

Resolved, That the sum of $300.00 be levied upon the taxable property of the Towns of Coldspring, Conewango, Elko, Leon, Napoli, Randolph, and South Valley, comprising the Fifth Supervisory District of Cattaraugus County, and that the same be equalized by this Board to pay the salary of Edward A. Stratton, District Superintendent of Schools of such Supervisory District, pursuant to a resolution adopted by the Supervisors of the Towns composing such district, from the First day of January 1923, to the First day of January 1924, that the same be paid by the collectors of the said towns to the County Treasurer, and that he is hereby directed to pay such District Superintendent the sum of $25.00 at the end of each month of the calendar year.

Adopted by unanimous vote.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance had had under consideration the resolution of Mr. Dye appropriating the sum of Six Thousand dollars ($6000.00) for the purpose of affording funds for the Board of Child Welfare and recommend that such resolution be adopted.

Dated Nov. 20, 1922.

L. L. Oyer
J. E. Garin
E. W. Miller
A. S. Courter
Walter Hall
W. S. Pierce
Committee on Finance

Mr. Dye called up his resolution appropriating $6000.00 for the Child Welfare Association and the Resolution was adopted.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance had had under consideration the resolution of Mr. Nutting appropriating the sum of Four Hundred

and Twenty dollars ($420.00) for the purpose of purchasing an Alpine Lamp for Rocky Crest Sanatorium and recommend that such resolution be adopted.

Dated Nov. 20, 1922.

L. L. Oyer
J. E. Garin
E. W. Miller
A. S. Courter
Walter Hall
W. S. Pierce
Committee on Finance

Mr. Nutting called up his resolution appropriating $420.00 for for the purchase of an Alpine Lamp for the Rocky Crest Sanatorium and the resolution was adopted.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance had had under consideration the resolution of Mr. McLaughlin appropriating the sum of One Hundred Thirty dollars ($130.00) for the purpose of purchasing a Kitchen Stove for the jail and recommend that such resolution be adopted.

Dated Nov. 20, 1922.

L. L. Oyer
J. E. Garin
E. W. Miller
A. S. Courter
Walter Hall
W. S. Pierce
Committee on Finance

Mr. McLaughlin called up his resolution appropriating $130.00 for the purchase of a kitchen Stove for the Jail and the resolution was adopted.

On motion of Mr. Both the Board adjourned until 9:30 tomorrow morning.

Little Valley, N. Y., Nov. 21, 1922

Board called to order by the temporary Chairman, Mr. W. K. Harrison.

Present, Messrs: Bisett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Conell, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, James, Karn, Lennon, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Clancy, Booth, Garin, Hogue, Hogue. 44.

Absent, Messrs: Black, Devine, Laing, Lanning, Zimmerman. 5.

Minutes of previous session read and approved.

By Mr. Cole:

Resolved, That the sum of One Hundred Dollars be appropriated for the Catholic Priest of Cattaraugus for the religious services at the jail and that the County Treasurer be authorized to pay the same on the approval of the Sheriff.

Referred to the Special Committee on Salaries of County Officers.

By Mr. Mosher:

Resolved, That the sum of $12.00 be laid on the tax roll of Leon as unpaid Brush and Weed tax on the several parcels of land as follows:

Elton Cook, 49 1-2 acres, value $1800.00, Tax $3.00.

Lury & Laura Seeley, 126 acres, Value $3300.00, Tax $9.00.

Adopted.

By Mr. Hall:

Resolved, That the sum of $30.10 be levied on the assessment roll of the Town of Perrysburg for the year 1922, on the real property of Mary Candee being the amount of taxes against this property in 1921, which was omitted from said roll.

Adopted.

Mr. Both from the Equalization Committee presented the report of that Committee showing the following percentages as established by said committee:

Town	Per cent	Town	Per cent
Allegany	50	Lyndon	53
Ashford	52	Machias	56
Carrollton	58	Mansfield	55
Coldspring	54	Napoli	57
Conewango	53	New Albion	67
Dayton	68	Olean Town	46
East Otto	54	Olean City	60
Elko	69	Otto	49
Ellicottville	59	Perrysburg	57
Farmersville	57	Persia	60
Franklinville	59	Portville	63
Freedom	63	Randolph	53
Great Valley	52	Red House	64
Hinsdale	55	Salamanca	59
Humphrey	69	Salamanca City	61
Ischua	59	South Valley	59
Leon	65	Yorkshire	57
Little Valley	68		

On motion of Mr. Watson the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chairman.

On motion of Mr. Congdon the Board took a recess for five minutes.

On expiration of the recess period the Board was called to order by the Chairman.

On motion of Mr. Both the table of percentages for the equalization of taxes as recommended by the committee was adopted.

By Mr. Both:

Resolved, That the Chairman of the Board of Supervisors is authorized to appoint a special committee on Assessment and Taxation consisting of two members from the cities in the County, Two members from the Towns containing incorporated villages and Two members from strictly rural townships, whose duty shall be to ascertain throughout the County the reasonable ratios of assessment in the various localities. That the per diem compensation and expenses shall be paid by the County Treasurer as in the case of Standing Committees.

Laid over under the rules.

Mr. Both called up his resolution appointing Dr. C. A. Greenleaf purchasing agent for Rocky Crest Sanatorium and the resolution was adopted.

On motion of Mr. Both the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Nov. 22, 1922

Board called to order by the Chairman, Mr. W. K. Harrison.

Present, Messrs: Bisett, Bonsteel, Both Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavjsk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Watson, Clancy, Booth. 40.

Absent, Mesrs: Black, Conell, Devine, Hannigan, Laing, Lennon, Seitz, Zimmerman, Garin. 9.

Minutes of previous session read and approved.

The New York State Department on Farm and Markets submitted a report on the Cattaraugus County Almshouse, which was ordered filed.

By Mr. Congdon:

A resolution authorizing the County Treasurer of the County of Cattaraugus, N. Y., to borrow money by temporary loan to provide money to aid divers towns of said county in the construction and improvement of various highways in such towns under the provisions of Section 320-A of the Highway Law, as heretofore determined by the Board of Supervisors.

Adopted on the day of November 1922, two-thirds of all the Supervisors elected to the Board of Supervisors of such County voting in favor thereof.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the Acts amendatory thereof and supplemental thereto, and in pursuance to the provisions of the General Municipal Law, does enact as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in said towns, and has heretofore, by proceedings duly had and

taken designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors had also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and Towns respectively, and

Whereas, The total maximum cost of such construction and improvement is estimated at the sum of one million dollars and upwards, which has by proceedings duly had and taken been appropriated accordingly, and

Whereas, There is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other county expenses, and

Whereas, The Board of Supervisors has determined to borrow a sum not to exceed one hundred thousand dollars, being a part of the whole amount needed for such construction and improvement, by temporary loan in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of said County to be issued for the payment thereof.

Now Therefore, Resolved, That the County Treasurer of Cattaraugus County be and hereby is authorized and empowered to borrow a sum not to exceed the sum of one hundred thousand dollars by temporary loan through certificates of indebtedness or other obligations of said county, in anticipation of the next succeeding tax levy, or in anticipation of the proceeds of Bonds of said county to be issued for the payments thereof, as authorized by Section 320-A of the Highway Law.

Resolved, Further, That such certificates of indebtedness or other obligations be signed by the Treasurer of Cattaraugus County, and that the same be issued, negotiated and sold according to law, at not less than par and to the best advantage, and bear interest at not to exceed the legal rate; that the proceeds of such certificates or other obligations be applied in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of Section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors; that prior to the issue and negotiation of such certificates of indebtedness or other obligations, said County Treasurer, execute, acknowledge and deliver to this Board, a bond in pursuance to Section 14 of the County Law, in penal sum of twenty-five thousand dollars, to be approved as to form and sufficiently, by the County Judge and County Clerk of said County, for the

faithful performance of his duty in issuing said certificates of indebtedness or other obligation and the luwful application of the funds arising therefrom, and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Resolved Further, That such certificates of indebtedness or other obligations be made payable within one year from their date, and that the Board of Supervisors of the County of Cattaraugus, N. Y., levy and assess by tax a sum sufficient to pay the interest and the principal of the same as they shall become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County as aforesaid, a tax sufficient to pay the interest and the principal of such certificates of indebtedness or other obligations properly payable to each town respectively so receiving such aid aforesaid.

Resolved Further, That such certificates of indebtedness or other obligations be in the following form, the blanks being properly filled:

UNITED STATES OF AMERICA

State of New York Cattaraugus County

No.....

Know All Men By These Presents, That the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to .... or assigns on the ..... day of ..... 192.... the sum of ..... dollars, together with interest thereon at the rate of ..... per centum per annum, payable at the office of the County Treasurer of the County of Cattaraugus in the City of Salamanca, N. Y., on the ..... day of ..... in the year nineteen hundred and .....

This certificate is issued pursuant to a resolution of the Board of Supervisors of Cattaraugus County, adopted by a two-thirds vote of all the Supervisors elected to the Board at a Special Session of said Board, on the ..... day of November 1922, to provide in part the moneys appropriated by the said County of Cattaraugus to aid divers towns of said County in the construction and improvement of various highways in said towns pursuant to provisions of Section 320-A of the Highway Law, and pursuant to the statutes of the State of New York, including among others, the County Law, the Highway and the General Municipal Law.

In Witness Whereof, the County of Cattaraugus has caused the seal of said County to be hereto affixed and this certificate to be

signed by the Treasurer of said County of Cattaraugus in execution thereof this..... day of ..... 1922.

.....

County Treasurer of Cattaraugus County

Laid over under the rules.

On motion of Mr. Bonsteel the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chairman.

The special order of the day being consideration of the resolution relating to the construction, repair and maintenance of bridges on State and County highways; Mr. Congdon called up resolution as offered by Mr. Mason and the resolution was adopted by unanimous vote.

Mr. Both from the Equalization Committee presented the report of that Committee which was adopted.

By Mr. Hannigan:

Resolved, That the sum of $300.00 be levied on the taxable propeprty of the towns of Hinsdale, Ischua, Olean, Humphrey, Allegany and Portville composing the second Supervisory District of Cattaraugus County and the same be equalized by the Board to pay the increases on salary of Gilbert Farwell, District Superintendent of Schools of such Supervisory District, pursuant to a resolution adopted by the Supervisors of the towns composing such district from the first day of January 1923, that the same be paid by the collector of the said towns to the County Treasurer, and that he is hereby directed to pay such District Superintendent the sum of $25.00 at tte end of each month of the calendar year.

Adopted by unanimous vote.

Mr. Hall presented the following Act which received the first and second reading:

AN ACT

By Mr. Hall:

to authorize the town of Perrysburg, in the County of Cattaraugus and State of New York, to issue bonds for the purpose of borrowing money for the payment of the construction of the culvert and

fill on the highway leading from Perrysburg to Gowanda at what is known as "the Highway Bridge" in the town of Perrysburg.

The Board of Supervisors of Cattaraugus County in pursuance of the law conferred by Section 97 of the Highway Law of the State of New York and the acts amendatory thereof and supplemental thereto, and sections 12 and 14 of the county law, and the General Municipal Law, do enact as follows:

A proposition having been duly submitted to the qualified voters of the Town of Perrysburg, N. Y., at a special meeting held in the said Town on the 4th day of November 1922, and voted upon thereat, and then and there duly adopted, by majority of the qualified voters present and voting thereat, authorizing the borrowing of the sum of Twelve Thousand ($12000.00) dollars or such part thereof as might be necessary for the purpose of raising money to construct in said town of Perrysburg at what is known as "The high bridge" a culvert and fill, and to issue bonds of the said town of Perrysburg, to secure the payment thereof with interest, of such denominations and maturing at such dates as should be prescribed by the Board of Supervisors, the first installment to be made not earlier than the first day of February 1924, and the said town board of the Town of Perrysburg aforesaid having as required by law duly made application to the Board of Supervisors of said County for authority to borrow money and issue bonds of said town of Perrysburg to the amount of Twelve thousand ($12000.00) dollars for the purpose of constructing said culvert and fill.

Section 1. Resolved, That the town of Perrysburg, in the County of Cattaraugus and State of New York, be and the said town of Perrysburg is hereby authorized and empowered to issue bonds of said town in denominations of one thousand dollars each, with or without coupons, for the payment of the interest thereon, upon the credit of the said town of Perrysburg, to an amount not to exceed the sum of Twelve thousand ($12000.00) dollars, and to sell and cause the same to be sold in the manner provided by law and at not less than their par value, to pay for the cost of construction of the culvert and fill on the highway leading from Perrysburg to Gowanda, in the town of Perrysburg, at what is known as "The high bridge."

Section 2. The Supervisor of the Town of Perrysburg, before the issue and sale of the bonds herein provided, shall make, execute and file with the town clerk of said town, a good and sufficient bond or obligation payable to said town of Perrysburg, in the penal sum of Twelve thousand dollars, conditioned for the faithful performance of his duties in the issue and sale of said bonds and the lawful application of the funds that may be raised

by tax or otherwise for the payment of the bonds so issued in pursuance of this ACT, which may come into his hands.

Section 3. That said bonds shall be made payable at the Bank of Gowanda, Gowanda, N. Y., and shall bear interest (payable in New York Exchange at par) at the rate of not exceeding six per cent per annum, payable annually, on the 1st day of February in each year until fully paid.

Section 4. The bonds issued in accordance with the provisions of this ACT shall be in denominations of One thousand dollars each and shall be payable as follows:

$1000.00	and all accrued	interest on the	1st. day of	Feb.	1924
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1925
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1926
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1927
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1928
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1929
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1830
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1931
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1932
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1933
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1934
$1000.00	and all accrued	interest on the	1st. day of	Feb.	1935

Sction 5. That before issuing the bonds authorized by this ACT, the Supervisor of said town shall advertise the same for sale in the manner provided by law and that such bonds shall be sold to the highest bidder and for not less than par. Said bonds shall be signed by the Supervisor and Town Clerk of said town and shall be in substantially the following form, the blanks being properly filled:

State of New York County of Cattaraugus

Town of Perrysburg

CULVERT BOND OF 1922

The Town of Perrysburg, in the County of Cattaraugus and State of New York, hereby promises, for value received, to pay to the order of ..... or legal representatives, succesors or assigns, the sum of One Thousand dollars ($1000.00) in current funds, with interest thereon at the rate of ..... per cent per annum, payable at the Bank of Gowanda, Gowanda, N. Y., said interest to be paid annually on the first day of February hereafter until fully paid, payable in New York Exchange at par.

This bond is issued in pursuance of a proposition duly adopted by the qualified voters of the town of Perrysburg, N. Y., present and voting at a special town meeting of said town of Perrysburg held November 4th, 1922, authorizing the same and in pursuance of a resolution held on the 23rd, day of November, 1922, authorizing the same, to provide money for the construction of the culvert and fill on the highway leading from Perrysburg to Gowanda in said town of Perrysburg at what is known as "The high bridge," and pursuant to the Town Law, General Municipal Law and the Highway Law of the State of New York, and all acts supplemental thereto and amendatory thereof, and pursuant to proceedings and resolutions of the Town Board of the Said town of Perrysburg.

It is hereby certified and declared that all acts, conditional and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said town, does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest on this bond as the same respectively shall become due and payable; the full faith and credit of said town of Perrysburg are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

In Witness Whereof, the Town of Perrysburg has caused this instrument to be signed by the Supervisor and Town Clerk of said town of Perrysburg the ..... day of ..... 1922.

.....
As Supervisor of the Town of Perrysburg

.....
As Town Clerk of the Town of Perrysburg

Section 6. The Board of Supervisors of the County of Cattaraugus annually shall assess and levy upon the taxable property of the town of Perrysburg aforesaid a sum sufficient to pay the principal and interest of said bonds as the same shall by the terms thereof respectively become due and payable and the Supervisor of the Town of Perrysburg shall annually report the amount of such principal and interest to the Board of Supervisors as required by law.

Section 7. This ACT shall take effect immediately.

I, hereby, certify that the above is a true and correct transcript of the ACT as presented by Mr. Hall, and as passed by the Board of Supervisors of Cattaraugus County, on November 23rd, 1922, by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogan, Hogue, James, Karn, Lennon, Hogan, Lynde, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth. 36.

Noes: None.

.....

Clerk of the Board of Supervisors of Cattaraugus County.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance had had under consideration the resolution of Mr. Both appropriating the sum of Three Hundred dollars ($300.00) for the purpose of carrying on the work of the Society for the Prevention of Cruelty to Children and recommend that such resolution be adopted.

Dated Nov. 22, 1922.

Walter Hall
F. S. Peek
W. S. Pierce
A. S. Courter
J. E. Garin
L. L. Oyer
Committee on Finance

Mr. Both called up his resolution appropriating $300.00 for the Society for the Prevention of Cruelty to Children and the resolution was adopted.

Mr. Both called up his resolution authorizing the Chairman to appoint a committee of six to investigate as to the ratios of assessment and valuation of property in the County.

Mr. Watson offered the motion that the resolution of Mr. Both be laid on the table and upon vote being taken Mr. Watson's motion was lost by the following vote:

Ayes: Bushnell, Austin, Garin, Gere, Hogan, James, Watson, Booth. 8.

Noes: Bisett, Bonsteel, Both, Carr, Chamberlain, Cole, Congdon, Dye, Ellis, Hall, Hall, Hannigan, Heath, Hogue, Hogue, Karn, Lennon, Lynde, McGavisk, Miller, Mosher, Nutting, Over, Peek, Pierce, Rasey, Rogers. 27.

On motion of Mr. Congdon the resolution as offered by Mr. Both for the appointment of a committee of six to investigate as to the ratios of assessment and valuation of property in the Couny was made a special order of business for Friday morning at 10 o'clock.

On motion of Mr. Rogers the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Nov. 23, 1922

Board called to order by the Temporary Chairman, Mr. W. K. Harrison.

Present, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Lennon, Hogan, Lynde, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth, Garin, Morrison, McGavisk. 39.

Absent, Messrs: Black, Both, Conell, Devine, H. G. Hogue, Laing, Mason, Seitz, Clancy, Zimmerman. 10.

Minutes of previous session read and approved.

Mr. Congdon called up his resolution authorizing the County Treasurer to borrow by temporary loan $100,000.00, and the resolution was adopted by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Gers, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Lennon, Hogan, Lynde, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth. 36.

Noes: None.

Mr. Hall called up for consideration his ACT authorizing the Town of Perrysburg to issue bonds in an amount of $12000.00, and the ACT was adopted by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Gere, Hall, Hall,

Hannigan, Harrison, Heath, Hogan, Hogue James, Karn, Lennon, Hogan, Lynde, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth. 36.

Noes. None.

On motion of Mr. Watson the Board took a recess for the consideration of the Farm and Home Bureau appropriation.

On expiration of the recess period the Board was called to order by the Chair.

On motion of Mr. Oyer the Board took a recess for fifteen minutes.

On expiration of the recess period the Board was called to order by the Chair.

Mr. Oyer from the Finance Committee presented the following report:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Congdon appropriating the sum of forty-five hundred ($4500.00) towards the maintenance of the Farm Bureau, and the sum of forty-one hundred fifteen dollars ($4115.00) for the maintenance of the Home Bureau, for the year 1923, recommend that it be amended to appropriate four thousand dollars ($4000.00) towards the maintenance of the Farm Bureau and three thousand dollars ($3000.00) towards the maintenance of the Home Bureau, and as so amended recommend that such resolution be adopted.

Dated Nov. 23, 1922.

L. L. Oyer
A. S. Courter
H. P. Hogan
E. W. Miller
W. S. Pierce
Walter Hall
F. S. Peek
Committee on Finance

Mr. McLaughlin moved that the report of the Committee be amended so that the amount be as follows: $3000.00 for the Farm Bureau and $2000.00 for the Home Bureau Association.

Upon vote being taken the amendment was lost.

Vote was then taken upon the original report of the Committee and it was adopted.

Mr. Lynde moved that the resolution of Mr. Congdon be amended so the appropriation would be as follows: $4000.00 for the Farm Bureau Association and $3000.00 for the Home Bureau Association.

Mr. Lyndes amendment was accepted by Mr. Congdon and the resolution as amended was adopted by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Congdon, Courter, Dye, Ellis, Gere, Hall, Hall, Hannigan, Heath, Hogue, James, Kern, Lennon, Hogan, Lynde, Mosher, Oyer, Peek, Rasey, Rogers, Watson. 29.

Noes: McLaughlin, Nutting. 2.

Mr. Courter from the committee on Apportionment of Dog Tax Money presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

We, the undersigned committee on Apportionment of Dog Tax Money respectfully submit the following report:

Total amount received by County Treasurer, July 1, 1921 to July 1st, 1922	$11544.28
Total amount disbursed	7748.10
Balance	3796.18
Amount to be apportioned	2847.14

We recommend the following apportionment among the several towns of Cattaraugus County and that orders be drawn on the County Treasurer for the amounts as stated in the following schedule, and that the same be payable forthwith.

Town	Due Town	Indebtedness To County	Bal due Town	Bal. Due County
Allegany	$ 92.88	$ 1.83	$ 91.05	
Ashford	104.54		104.54	
Carrollton	36.10	9.89	26.21	
Coldspring	32.54		32.54	
Conewango	60.15		60.15	
Dayton	112.95		112.95	
East Otto	80.14		80.14	
Elko	22.93		22.93	
Ellicottville	96.41		96.41	
Farmersville	67.10		67.10	

Franklinville	105.05		105.05	
Freedom	62.94		62.94	
Great Valley	72.47		72.47	
Hinsdale	48.08	132.74		84.66
Humphrey	39.94	248.26		208.32
Ischua	49.56		49.56	
Leon	76.68		76.68	
Little Valley	65.70		65.70	
Lyndon	59.71		59.71	
Machias	63.36		63.36	
Mansfield	58.69		58.69	
Napoli	45.38		45.38	
New Albion	110.47		110.47	
Olean Town	68.80		68.30	
Olean City	383.74		383.74	
Otto	60.41		60.41	
Perrysburg	61.89		61.89	
Persia	92.44		92.44	
Portville	109.48		109.48	
Randolph	109.98		109.98	
Red House	45.44		45.44	
Salamanca Town . . .	36.34	5.68	30.66	
Salamanca City	209.66		209.66	
South Valley	32.30	149.64		117.34
Yorkshire	73.99		73.99	

Respectfully submitted,

A. S. Courter
Fred Seitz
E. L. Carls

Report adopted.

By Mr. Hall:

Resolved, That the following sums be levied on the taxable property of the several towns as set opposite the said town respectively for the support of poor, G. A. R., bonds, etc., in pursuance of the resolution submitted by the proper officers and the votes of the town meetings of the various towns.

Town	Town Audit	Town Bonds	Cer. of Indebted.	G. A. R.	Support of Poor	Legion	Red Cross	Library
Allegany	$1510.78		$4685.20		1500.00			
Ashford	1819.40		11164.20					
Carrollton	1152.54				700.00			
Coldspring	744.80							
Conewango	1214.33			25.00				
Dayton	1574.94							
East Otto	4103.97							
Elko	411.84		1096.54					
Ellicottville	1395.17			75.00	500.00			
Farmersville	1523.37		2000.00					
Franklinville	3003.34	1300.00	4028.00	100.00	1000.00	100.00	350.00	560.00
Freedom	1313.36		3214.10					
Great Valley	2056.24			100.00	400.00			
Hinsdale	1391.45		1545.00	30.00				
Humphrey	1727.89							
Ischua	1351.32							
Leon	1173.21			200.00				
Little Valley	2064.07			75.00	400.00			
Lyndon	1092.99		900.00					
Machias	1652.97	550.00		25.00	200.00			
Mansfield	1430.71							
Napoli	986.24	1166.00		20.00	500.00			
New Albion	1542.68				200.00			
Olean Town	2056.86		5972.61					
Otto	852.90		1000.00					
Perrysburg	950.95		2100.00	50.00				
Persia				40.00	500.00			
Portville	2266.92	2100.00	4027.38	50.00	1000.00			
Randolph				75.00	500.00			
Red House					200.00	R. R. Refund		1800.00
Salamanca	774.75							
South Valley	723.35		1021.00		200.00			
Yorkshire	1272.82	4825.00	3830.00		200.00			

Report adopted by unanimous vote.

On motion of Mr. Nutting the Board adjourned until 2 o'clock P. M.

AFTERNOON SESSION

Board called to order by the Chair.

Mr. Lynde offered the following resolution which was adopted by unanimous vote:

Resolution offered by V. R. Lynde levying a tax upon the taxable property of the several towns in Cattaraugus county for highway purposes as provided by sections 90 and 91 of the Highway Law:

WHEREAS, The town superintendents of the several towns of Cattaraugus county have made an estimate of the amount of money necessary to be raised by tax for the improvement of the highways and bridges and other miscellaneous highway purposes of their respective towns, as provided by section 90 of the Highway Law; and

WHEREAS, The respective town boards have approved or changed said estimates, as provided by section 91 of the Highway Law,

THEREFORE, BE IT RESOLVED, That the said estimates as approved by the town boards be received and the sum set opposite name of respective towns in the column which bears the heading, "Amount of 1st Item" (which is the amount of the First Item in said estimates), be assessed, levied and collected upon the taxable property of the respective towns, exclusive of the property within the limits of the incorporated village or villages of their respective towns which maintain their streets and highways as a separate road district, and be it further

RESOLVED, That the sum set opposite the names of the respective towns, in the columns which bear the heading, "Amount of 2nd Item," "Amount of 3rd Item" and "Amount of 4th Item" (which is the amount of the Second, Third and Fourth Items of said estimates as approved by the various town boards), be assessed, levied and collected upon the entire taxable property of the various towns of Cattaraugus county, as follows, that is to say:

Name of Town	Amount of 1st Item	Amount of 2nd Item	Amount of 3rd Item	Amount of 4th Item
Allegany	$5000.00	$1500.00	$ 200.00	$3000.00
Ashford	3000.00	700.00	100.00	500.00
Carrollton	1600.00	1500.00	100.00	2000.00
Coldspring	2000.00	200.00	500.00	1000.00

Conewango	2500.00	3000.00	1300.00	1000.00
Dayton	4500.00	1500.00		1200.00
East Otto	2000.00	800.00	300.00	300.00
Elko	1100.00	800.00	400.00	1000.00
Ellicottville	3400.00	2500.00	1000.00	2500.00
Farmersville	3250.00	1500.00	1100.00	2000.00
Franklinville	1200.00	700.00	600.00	3400.00
Freedom	2000.00	3500.00	300.00	1000.00
Great Valley	3000.00	2000.00	200.00	1000.00
Hinsdale	2400.00	1500.00	400.00	2500.00
Humphrey	1945.00	200.00	35.00	.
Ischua	2215.00	900.00	300.00	1645.00
Leon	2400.00	4500.00	1000.00	2200.00
Little Valley	1750.00	100.00	1500.00	1000.00
Lyndon	1612.00	700.00	150.00	3000.00
Machias	3950.00	1000.00	2000.00	1818.00
Mansfield	3080.00	1000.00	500.00	1400.00
Napoli	2000.00	300.00	1250.00	650.00
New Albion	2500.00	1000.00	500.00	500.00
Olean Town.	2500.00	500.00	750.00	1250.00
Otto	2000.00	3500.00	100.00	1500.00
Perrysburg	2650.00	850.00	3000.00	2500.00
Persia	1500.00	1400.00	1000.00	2300.00
Portville	3000.00	1000.00	500.00	3000.00
Randolph	2000.00	500.00	600.00	1100.00
Red House	1600.00	1000.00	400.00	200.00
Salamanca Town	681.00	200.00	100.00	500.00
South Valley	1250.00	400.00	250.00	500.00
Yorkshire	2000.00	250.00	250.00	525.00

And that the several amounts when collected shall be paid to the supervisors of the respective towns, to be paid out by them as provided by law.

I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus do hereby certify that the foregoing is a true and correct copy of a resolution duly introduced by Mr. Lynde and adopted by a majority of the members of the Board of Supervisors of the County of Cattaraugus at a regular meeting of the said board.

J. B. REEVES,
Clerk of the Board of Supervisors

Mr. Lynde presented the following resolution which was adopted by unanimous vote:

Resolution offered by V. R. Lynde levying a tax upon the taxable property of the several towns in the County of Cattaraugus for the payment of Certificates of Indebtedness issued by said towns in payment of expenses incurred in making extraordinary repairs to highways pursuant to Section 93 of the Highway Law:

Whereas, The Supervisors and Town Clerks of the towns mentioned below have certified to this Board statements of the expenses incurred by the Town Superintendents of said towns with the consent of the Town Boards, pursuant to Section 93 of the Highway Law, and audited and allowed by said Town Board or Town Boards, together with the principal and interest.

Therefore, Be it resolved, that the amounts set opposite the name of each town be assesed, levied and collected upon th taxable property of the town, exclusive of the corporate limits of any village or villages which maintain the highways therein as a separate highway district, and that the same when collected be paid to the Supervisor of the Town to be applied to the cancelling of the Certificates of indebtedness and the interest accruing on the same which were isued in payment of the above mentioned acounts.

FOR BRIDGES

Name of Town	Amount of Prin. to be Levied	Amount of Interest to be Levied
Salamanca	$ 500.00	$10.00
Ischua	2500.00	75.00
Yorkshire	2000.00	
Leon	1200.00	

FOR HIGHWAYS

Ischua	$2000.00	$50.00
Yorkshire	500.00	
Leon	1000.00	
Farmersville	463.78	

By Mr. McLaughlin:

Resolved, That the Committee appointed to settle with the Superintendent of Poor, make an inventory of all the personal property of th County, at the County Farm, and file same with the Clerk of the Board on or before January 1st, 1923.

Laid over under the rules.

By Mr. Garin:

Resolved, That the presentation of memorials for deceased members be made a special order of business for Wednesday, Dec. 6th, 1922 at 2 o'clock P. M.

Laid over under the rules.

Mr. Oyer from the Committee on Finance presented the report of that committee on the budget showing amount to be raised by taxation for the year 1923, and the report was adopted by unanimous vote.

On motion of Mr. McLaughlin privilege of the floor was granted to County Historian, Richmond C. Hill.

The Highway Department submitted a report for the year 1922, on Unloaders, Conveyors, Rollers and Steam Shovels which was ordered printed and filed.

UNLOADER REPORT FOR 1922

Town of Allegany.			
Unloader cost less interest	$1610.04		
Earned to Jan. 1, 1922		$1240.00	
Earned 1922 to Nov. 1.			$ 472.00
Town of Ashford			
Unloader cost less interest.	1534.07		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			616.00
Town of Carrollton.			
Unloader cost less interest	1463.60		
Earned to Jan. 1, 1922		360.00	
Earned 1922 to Nov. 1			376.00
Town of Dayton.			
Unloader cost less interest.	1399.76		
Earned to Jan. 1, 1922		1304.00	
Earned 1922 to Nov. 1			736.00
Town of Ellicottville.			
Unloader cost less interest	1568.64		
Earned to Jan. 1, 1922		392.00	
Earned 1922 to Nov. 1			520.00
Earned 1922 to Nov. 1 Mansfield .			312.00
Town of Farmersville.			
Unloader cost less interest	1530.00		
Earned to Jan. 1, 1922		216.00	
Earned 1922 to Nov. 1			264.00

Town of Freedom.			
Unloader cost less interest	1530.00		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			224.00
Town of Great Valley.			
Unloader cost less interest	1605.90		
Earned to Jan. 1 1922 Great Valley		928.00	
Earned to Jan. 1 1922 Humphrey..		328.00	
Earned 1922 to Nov. 1 Great Valley			640.00
Earned 1922 to Nov. 1 Humphrey..			456.00
Town of Leon.			
Unloader cost less interest	1538.72		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			400.00
Town of Little Valley.			
Unloader cost less interest	1525.02		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1 Little Valley			528.00
Earned 1922 to Nov. 1 New Albion.			464.00
Earned 1922 to Nov. 1 Napoli ...			320.00
Town of Lyndon.			
Unloader cost less interest	1533.00		
Earned to Jan. 1, 1922 Lyndon ...		128.00	
Earned 1922 to Nov. 1 Franklinville			344.00
Town of Machias.			
Unloader cost less interest	1380.60		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			544.00
Town of New Albion.			
Unloader cost less interest	1426.11		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			360.00
Town of Perrysburg.			
Unloader cost less interest	1530.00		
Earned to Jan. 1, 1922		1016.00	
Earned 1922 to Nov. 1			744.00

Town of Persia.			
Unloader cost less interest	1501.73		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			944.00
Town of Yorkshire.			
Unloader cost less interest	1485.56		
Earned to Jan. 1, 1922			
Earned 1922 to Nov. 1			392.00
Town of Carrollton.			
Roller cost less interest	4616.80		
Earned to Jan. 1, 1922		423.00	
Earned 1922 to Nov. 1			590.00
Town of Coldspring.			
Roller cost less interest	5890.00		
Earned to Jan. 1, 1922 by Leon . . .		988.00	
Earned 1922 to Nov. 1 Coldspring . .			463.00
Town of Humphrey.			
Roller cost less interest	5915.25		
Earned to Jan. 1, 1922		310.00	
Earned 1922 to Nov. 1			365.00
			Paid
Town of Lyndon.			
Roller cost less interest	5894.90		
Earned to Jan. 1, 1922		474.00	
Earned 1922 to Nov. 1			271.50
Town of Otto.			
Roller cost less interest	4787.86		
Earned to Jan. 1, 1922		1087.86	
Earned 1922 to Nov. 1			1000.00
Town of Randolph.			
Roller cost less interest	5429.77		
Earned to Jan. 1, 1922		660.00	
Earned 1922, to Nov. 1			606.00
CONVEYORS			
Town of Coldspring.			
Earned 1922 to Nov. 1			170.00
Town of Ellicottville.			
Earned 1922 to Nov. 1			130.00

Town of Hinsdale.
Earned 1922 to Nov. 1 . . . . . 215.00

STEAM SHOVEL

Town of Perrysburg.
Earned 1922 to Nov. 1 . . . . . 684.00

On motion of Mr. Lennon the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Nov. 24, 1922

Board called to order by the Temporary Chairman Mr. W. K. Harrison.

Present, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Austin, Chamberlain, Cole, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Harrison, Heath, Hogan, James,, Karn, Hogan, Lynde, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth. 34.

Absent, Messrs: Black, Both, Conell, Devine, Garin, Hannigan, Hogue, Hogue, Laing, Lennon, Mason, McLaughlin, Seitz, Clancy, Zimmerman. 15.

Minutes of previous session read and approved.

The Special order of the day being consideration of the Resolution as offered by Mr. Both, authorizing the Chairman to appoint a Special Committee of six to ascertain throughout the County the ratios of assessment and valuation of property. On motion of Mr. Bonsteel the resolution was laid on the table.

By Mr. Bonsteel:

Resolved, That the Board of Supervisors desire to express their sympathy with Mr. Devine of Humphrey in his present illness and their sincere hopes for his early recovery.

Adopted by unanimous vote.

Mr. Congdon offered the following resolution which was adopted by unanimous vote:

By Mr. Congdon:

Resolved, That the Treasurer of Cattaraugus County, in anticipation of the taxes levied by this Board in 1922, be and is hereby authorized and empowered to issue bonds upon the credit of said

County, and to sell or cause the same to be sold at not less than par value to supply any defficiency that may arise from lack of funds in the hands of such Treasurer during the ensuing year.

That said County Treasurer, before the issue or sale of the same as hereinbefore provided, shall execute a good and sufficient bond or obligation, conditioned for the faithful performance of his duties in issuing the same and the lawful application of the funds which may be raised by tax or otherwise for the payment of the bonds so issued by the said Treasurer, which may come into his hands.

The said bond or obligation so made and executed by the said Treasurer shall be approved by the County Judge and the County Clerk of the County of Cattaraugus and filed with the clerk of the County of Cattaraugus.

That said Treasurer is hereby authorized to issue bonds or obligations of the County of Cattaraugus for the sum and in an amount not exceeding $30,000.00.

All of said bonds so issued are to be due and payable within one year from the date of issue of the same and to be payable at the office of the County Treasurer of said County, in the City of Salamanca, N. Y.

The rate of interest upon said bonds shall not exceed the legal rate of interest.

Said bonds are to be signed by the County Treasurer of said County, and shall be in the following form:

County of Cattaraugus,
Treasurer's Office, SS:

Little Valley, N. Y., ...19...

No.....

The County of Cattaraugus, in the State of New York, hereby promises to pay to the order of ....., the sum of ..... dollars, with interest at the rate of ..... per cent, per annum, payable at the office of the County Treasurer of the County of Cattaraugus, in the city of Salamanca, N. Y., on the ..... day of ..... in the year nineteen hundred and .....

This bond is issued in pursuance of a resolution of the Board of Supervisors of Cattaraugus County, adopted at a regular session of said Board, on the 24th day of November 1922, in pursuance of Sections 12 and 14 of the County Law.

Dated.....

.....

County Treasurer of Cattaraugus County, N. Y.

I, hereby, certify that the above is a true and correct transcript of the resolution as introduced by Mr. Congdon and as passed by the Board of Supervisors of Cattaraugus County, November 24th., by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Austin, Chamberlain, Cole, Congdon, Courter, Dye, Ellis, Morrison, Gere, Hall, Hall, Harrison, Heath, Hogan, James, Karn, Hogan, Lynde, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth.

Noes: None.

A communication from the State Conservation Commission was read and ordered filed.

Mr. Oyer called up the resolution of Mr. Garin's relating to the presentation of Memorials and the resolution of Mr. Garin's relating to the presentation of Memorials and the resolution was adopted by unanimous vote.

Mr. Rogers from the Committee to Audit Accounts of the County Auditor and Clerks' of th Board presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee to Audit Accounts of the County Auditor and Clerks of the Board respectfully report that they have examined the several accounts referred to them, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No. of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	Matthew Bender & Co.	$15.00	$15.00
2	The Hub	93.96	93.96
3	Marc D. Johnson	6.00	6.00

Respectfully submitted,

F. E. Rogers
C. W. Mosher
J. A. Bonsteel
E. L. Carls
John W. Ellis

By Mr. Watson:

Whereas, the table of percentages established by the Equalization Committee and adopted by this Board fixed a percentage of 59 for the town of Ellicottville, and

Whereas, through an inadvertent error the said committee used the figure 58 instead of 59 as the percentage of said town in completing the equalization report finally adopted by the Board for the year 1922, thereby making a difference of $22,018.00 equalized value and erroneously adding the sum of $262.79 State and County Tax chargeable to said town, therefore

Be It Resolved, That the clerk of the Board be authorized in laying the tax against the town of Ellicottville to deduct the aforesaid sum of $262.79, from the same.

Adopted by unanimous vote.

By Mr. Ellis:

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of Ellicottville, in the County of Cattaraugus, N. Y., hereby respectfully petition the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said county in the construction and improvement of various highways in such towns, and

Whereas, certain highways in the town of Ellcottville are now being constructed and the share of such town for such construction to this date is the sum of $11,713.50, and

Whereas, Such sum has heretofore been paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the town board of the Town of Ellicottville, pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory thereof and thereto, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $11,000,-00 be issued and sold according to law, by the Supervisors of such county, in the name of the town of Ellicottville, and that the proceeds thereof be paid into the county treasury, and be a part of the fund to be applied to the payment and redemption of such

county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof, the town board of the town of Ellicottville has caused this instrument to be executed this 18th day of November, 1922.

John W. Ellis, Supervisor
Clayton C. Hughey, Town Clerk
M. Fitzpatrick, Justice of Peace
H. E. Baller, Justice of Peace
Geo. Dietter, Justice of Peace
Arthur Payone, Justice of Peace

Referred to the Committee on Laws.

By Mr. Ellis:

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of East Otto in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of East Otto is now being constructed and the share of such Town for such construction to this date is the sum of $2402.64, and

Whereas, such sum has been heretofore paid by the County of Cattaraugus and County bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, The Town Board of the Town of East Otto pursuant to the provisions of Sections 320-A of the highway law, and all acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $2402.64, be issued and sold according to law, by the Supervisors of such county, in the name of the Town of East Otto, and that the proceeds thereof be paid into the county treasury, and be a part of the fund to be applied to the payment and redemption of such county bonds so issued, or to be issued for the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof the town board of the Town of East Otto has caused this instrument to be executed this 18th, day of November 1922.

John Laing, Supervisor
Rhea Galloway, Town Clerk
Geo. A. Beach, Justice of Peace
L. A. Lincoln, Justice of Peace
W. H. Meyer, Justice of Peace
C. T. Cohin, Justice of Peace

Referred to the Committee on Laws.

By Mr. Courter:

To the Board of Supervisors of Cattaraugus County, N. Y.:

The town Board of the Town of Otto, in the county of Cattaraugus, N. Y., hereby respectfully petition the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law determined to aid divers towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the town of Otto, is now being constructed and the share of said town for such construction to this date is the sum of $2445.55, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and County Bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, The Town Board of the town of Otto, pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $1500.00, be issued and sold according to law by the Supervisors of such county, in the name of the town of Otto, and the proceeds thereof be paid into the county treasury and be a part of the fund to be applied to the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof, The Town Board of the Town of Otto, has caused this instrument to be executed this 9th, day of November, 1922.

A. S. Courter, Supervisor
W. S. Aust, Town Clerk
C. E. Foster, Justice of Peace
G. L. Bll, Justice of Peace
A. L. Ballard, Justice of Peace

By Mr. Pierce:

To the Board of Supervisors of The County of Cattaraugus:

The Town Board of the Town of Machias in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said County in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Machias is now being constructed and the share of such town for such construction to this date is the sum of $3000.00, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof.

Now, Therefore, The Town Board of the Town of Machias pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $5000.00 be issued and sold according to law, by the Supervisors of such county, in the name of the Town of Machias, and that the proceeds thereof be paid into the county treasury and be a part of the funds to be applied to the payment and redempion of such couny bonds so issued, or to be issued, for the payment of the share of such Town.

In Witness Whereof, The Town Board of the Town of Machias has caused this instrument to be executed this 22nd, day of November, 1922.

W. S. Pierce, Supervisor
E. Earl Tilden, Town Clerk
W. A. oslyn, Justice of Peace
Myron Field, Justice of eace
W. T. Farmer, Justice of Peace
R. H. Camp, Justice of Peace

Referred to the Committee on Laws.

On motion of Mr. Congdon the Board took a recess until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chairman.

Mr. Congdon from the Committee on Laws presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

Your Committee on Laws has had under consideration the petitions of the Towns of Machias, Ellicottville, East Otto, and Otto, praying for the issue of Town Bonds of such Town to pay for the share of each of such towns for the construction of certain highways in said towns pursuant to the provisions of Section 320-A of the Highway Law, for the year 1922, and your Committee is of the opinion that such petitions are regular in form.

Robert E. Congdon
W. K. Harrison
John W. Ellis

Reports adopted.

By Mr. Bushnell:

Resolved, That the County Treasurer be authorized to pay Frank Annis (Sheriff) the sum of Fifty dollars ($50.00), covering reward paid to Sioux Falls police department for the capture of Edward Ballinger on charge of abduction.

Adopted by unanimous vote.

Mr. Dye from the Committee on County Clerk's Reports of Receipts presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

We, the undersigned, Standing Committee on "County Clerk's Report of Receipts", have examined the books and records of the County Clerk's office in all matters pertaining to the fees received during the fiscal year ending October 31st, 1922, and respectfully report that the annual report of the County Clerk filed with this Board on November 13th, agrees in all respect with the records of his office except for an error in the report of fees for the month of December 1921. This error was corrected by your Committee and the corrected report is in accord in all matters with the books and records of the office.

Dated November 24, 1922.

M. M. Dye
P. J. Hogan
E. E. Gere
Robert E. Congdon
Committee

On motion of Mr. Congdon the Board adjourned until Tuesday, December 5th, at 2 o'clock P. M.

Little Valley, N. Y., Dec. 5, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Conell, Courter, Dye, Ellis, Morrison, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James Marn, Laing, Lennon, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Booth, Zimmerman. 45.

Absent, Messrs: Both, Congdon, Devine, Clancy. 4.

Minutes of previous session read and approved.

Mr. Harrison presented the report of the County Treasurer which was adopted and ordered printed in the Journal.

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of Humphrey, in the County of Cattaraugus, N. Y., hereby respectfully petition the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Hightway Law, determined to aid divers towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Humphrey is now being constructed and the share of such town for such construction to this date is the sum of $2768.55, and

Whereas, such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the Town Board of the Town of Humphrey, pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory thereof and supplemental thereto, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $1768.55, be issued and sold according to law, by the Supervisors of such county, in the name of the town of Humphrey, and that the proceeds thereof be paid into the county treasury and be a part of the fund to be applied to the payment and redemption of the share of such town.

In Witness Whereof, the Town Board of the Town of Humphrey has caused this instrument to be executed the 29th day of November 1922.

James Devine, Supervisor
E. A. Wakefield, Town Clerk
Bernard Healy, Justice of Peace
G. W. Chamberlain, Justice of Peace
Louis Reed, Justice of Peace
M. R. Reynolds, Justice of Peace

By Mr. Peek:

To the Board of Supervisors of the County of Cataraugus:

The Town Board of the Town of Dayton in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Dayton is now being constructed and the share of such town for such construction to this date is the sum of $5445.29, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the Town Board of the Town of Dayton pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition to the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $5000.00 be issued and sold according to law, by the Supervisors of such county, in the name of the town of Dayton, and that the proceeds thereof be paid into the county Treasury and be part of the fund to be applied to the payment of the share of such town.

In Witness Whereof, the Town Board of the Town of Dayton has caused this instrument to be executed this 4th day of December 1922.

F. S. Peek, Supervisor
Lafayette Ranlett, Town Clerk
Wilmoth J. Smith, Justice of Peace
Frank Ernst, Justice of Peace
A. C. White, Justice of Peace
J. T. Casten, Justice of Peace

Mr. Miller from the Committee to Audit Accounts of the County Auditor presented the following report, which was adopted:

To the Board of Supervisors of Cattaraugus County:

We the undersigned, Committee to Settle with the County Auditor respectfully report that we have gone through the Books, Vouchers and Checks, find verified bills for all orders issued and find all accounts properly entered on the books kept by said Auditor.

E. W. Miller
J. E. Garin
W. C. Bushnell
Committee

Mr. Heath presented the report of the County Auditor which was adopted and ordered printed in the Journal.

Mr. Zimmerman presented the report of the Committee to settle with the County Treasurer and the report was adopted and ordered printed.

By Mr. Gere:

At the July session of this Board a resolution was offered fixing the cost of a Head Stone for a Soldier, Sailor or Marine, or the wife or widow of such Soldier at $75.00, was referred to the Committee on Military Accounts. Your Committee would recommend that the price be fixed at $65.00.

E. A. Gere
E. W. Miller
C. H. Morrison
W. H. Nutting
Committee

Report laid over.

By Mr. Heath:

Resolved, that the salary of the County Auditor be, and it is hereby fixed at the sum of fifteen hundred dollars ($1500.00) to be paid monthly by the County Treasurer and that all resolutions of this Board heretofore adopted inconsistent or in conflict herewith, be and the same are hereby rescinded.

Referred to the Finance Committee.

By Mr. Heath:

Resolved, John B. Reeves be, and he is hereby appointed County Auditor for the term of one year commencing January 1, 1923, pursuant to a resolution creating such office adopted by this

Board November 18, 1919, and that his duties shall be those specified and prescribed in said resolution.

Laid over under the rules.

On request of Mr. Zimmerman privilege of the floor was granted to County Historian, Richmond C. Hill.

On motion of Mr. Rogers the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Dec. 6, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Conell, Courter, Dye, Ellis, Morrison, Gere, Garin, Hall, Hall, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Laing, Hogan, Lynde, Mason, McLaughlin, Miller, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Seitz, Watson, Booth, Both, Lennon, McGavisk, Mosher. 44.

Absent, Messrs: Devine, Hannigan, Clancy, immerman, Congdon. 5.

Minutes of previous session read and approved.

By Mr. Watson:

Resolved, That the Journal Clerk be and hereby is instructed to invite and submit to this Board bids for printing 1000 copies of the Journal of this Board for the year 1923, and for printing 75 copies of the proceedings of any quarterly meeting which may be held during the year 1923.

Laid over under the rules.

Mr. Austin presented the following report which was adopted:

Your Standing Committee on Mortgage Taxes respectfully report as follows:

That from the report delivered to this Board by the Clerk of the County it appears that from November 1st, 1921 to October 31st., 1922 there has been collected by him of taxes the sum of $15,247.83.

That the expenses attending such collection including supplies and other expenses, as audited and allowed by the State Tax Commission was $533.67.

Accrued interest in the hands of the County Treasurer of $101.21 deducted from such expense, leaves $432.46 to be deducted from the amount collected by the County Clerk, leaving for distribution $14,815.37. Of this amount $7,407.68 is for local distribution, the other one-half going to the State.

I am directed by the State Tax Commission to report to you the following errors found by the Examiner of mortgage taxes in his examination covering period from May 1st, 1918 to July 1st, 1921, inclusive on the reports from the County Clerk to this Board.

Serial No. M. 656	Salamanca City owes Salamanca Town	$ 1.00
Serial No. M. 911	Farmersville owes Franklinville	7.50
Serial No. M. 933	Great Valley owes Salamanca City	7.50
Serial No. M. 832	New Albion owes Conewango	2.50
Serial No. M. 343	Lyndon owes Leon	15.00
Serial No. M. 395	Ellicottville owes Franklinville	5.00
Serial No. M. 292	Little Valley owes Mansfield	1.98
Serial No. M. 150	Lyndon owes Franklinville	2.08
Serial No. M. 905	Olean City owes Olean Town	.37

Schedule "A" hereto annexed shows the amount of such taxes so paid from each tax district, with the above corrections, the proportion of expense to be deducted and the amount of such taxes for local distribution.

Schedule "B" hereto annexed shows the amount which should be paid to the several municipalities interested in such taxes and to which they are severally entitled.

Your Committee recommends that orders be drawn on the County Treasurer for the amounts as stated in schedule "B" and that the same be payable forthwith.

All of which is respectfully submitted.

A. E. Austin
F. S. Peek
W. P. McLaughlin
Committee

SCHEDULE "A"

	Amount Collected	Expense Less Interest	For Local Dis.
Allegany	$ 541.02	$ 15.33	$ 525.69
Ashford	209.00	5.92	203.08
Carrollton	180.92	5.13	175.79
Coldspring	82.04	2.32	79.72
Conewango	247.43	7.01	240.42
Dayton	451.66	12.80	438.86
East Otto	208.88	5.92	202.96
Elko	.28	.01	.27
Ellicottville	277.76	7.87	269.89
Farmersville	46.30	1.31	44.99

Franklinville	469.67	13.32	456.35
Freedom	65.82	1.86	63.96
Great Valley	116.82	3.31	113.51
Hinsdale	179.41	5.08	174.33
Humphrey	63.35	1.79	61.56
Ischua	115.22	3.26	111.96
Leon	179.93	5.10	174.83
Little Valley	204.60	5.80	198.80
Lyndon	66.53	1.88	64.65
Machias	141.09	4.00	137.09
Mansfield	71.82	2.03	69.79
Napoli	32.20	.91	31.29
New Albion	268.15	7.60	260.55
Olean Town	426.83	12.09	414.74
Olean City	4462.62	126.36	4336.26
Otto	48.90	1.38	47.52
Perrysburg	255.36	7.24	248.12
Persia	699.84	19.84	680.00
Portville	254.43	7.21	247.22
Randolph	302.30	9.16	293.14
Red ouse	44.80	1.27	43.53
Salamanca Town . . .	36.42	1.03	35.39
Salamanca City	4230.43	119.78	4110.65
South Valley	10.00	.28	9.72
Yorkshire	256.00	7.26	248.74
	15247.83	432.46	14815.37

SCHEDULE "B"

Allegany, E. L. Carls	$ 235.66
Ashford, L. L. Oyer	101.54
Carrollton, J. E. Garin	82.84
Coldspring, E. L. Heath	39.86
Conewango, C. C. Mason	116.45
Dayton, F. S. Peek	186.30
East Otto, John Laing	101.48
Elko, C. H. Morrison	.14
Ellicottville, John W. Ellis	106.25
Farmersville, J. A. Bonsteel	22.50
Franklinville, C. W. ogue	163.15
Freedom, A. E. Austin	31.98
Great Valley, S. W. Chamberlain	56.75
Hinsdale, H. Glen Hogue	87.16

Humphrey, James Devine	30.78
Ischua, O. S. Karn	55.98
Leon, C. W. Mosher	87.41
Little Valley, W. C. Bushnell	69.39
Lyndon, E. A. Gere	32.33
Machias, W. S. Pierce	68.54
Mansfield, F. E. Rogers	34.90
New Albion, J. W. Watson	93.79
Napoli, Arthur Booth	15.65
Olean Town, G. J. Hannigan	207.37
Olean City, City Treasurer	2168.13
Otto, A. S. Courter	23.76
Perrysburg, Walter Hall	112.65
Persia, R. E. Congdon	203.68
Portville, J. T. James	101.12
Randolph, G. G. Rasey	96.26
Red House, J. H. Carr	21.76
Salamanca Town, L. B. Hall	17.70
Salamanca City, City Comptroller	2055.32
South Valley, Fred Seitz	4.86
Yorkshire, V. R. Lynde	102.36
Village Treasurer, Allegany	27.18
Village Treasurer, Limestone	5.06
Village Treasurer, East Randolph	3.76
Village Treasurer, East Randolph	5.61
Village Treasurer, South Dayton	33.13
Village Treasurer, Ellicottville	28.70
Village Treasurer, Franklinville	65.02
Village Treasurer, Little Valley	30.01
Village Treasurer, Cattaraugus	36.48
Village Treasurer, Perrysburg	11.41
Village Treasurer, Gowanda	136.32
Village Treasurer, Portville	22.49
Village Treasurer, Randolph	44.70
Village Treasurer, Delevan	22.01
	$7407.68

Mr. Bushnell presented the following report which was adopted:

To the Chairman and Board of Supervisors:

Your Committee on Surrogate's Report of Receipts has examined the books and accounts of the Surrogate's Office pertain-

ing to the fees collected by such office for the fiscal year ending October 31st, 1922 and find that the amounts reported to this Board in the Annual Report of the Surrogate's Clerk as having been received during said year and the amounts paid out for the expenses of the Surrogate's Office are correct and agree with the books and acounts kept in said office.

Your Committee recommends that the receipts of the Surrogate's Office be paid to the County Treasurer, the same as the receipts of the other county offices.

Dated December 6, 1922.

Respectfully submitted,

W. C. Bushnell
W. K. Harrison
W. H. Nutting
Committee

By Mr. Hall:

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of Perrysburg in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Perrysburg is now being constructed and the shares of such town for such construction to this date is the sum of $5942.62, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof.

Now, Therefore, the Town Board of the Town of Perrysburg pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory petition to the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $5942.62 be issued and sold according to law, by the Supervisors of such county, in the name of the town of Perrysburg, and that the proceeds thereof be paid into the county Treasury and be part of the fund to be applied to the payment of the share of such town.

In Witness Whereof the Town Board of the Town of Perrysburg has caused this instrument to be executed this 9th day of November 1922.

Walter Hall, Supervisor
D. E. Allen, Town Clerk
John W. Hall, Justice of Peace
D. L. Botsford, Justice of Peace
Wellington Dabolt, Justice of Peace
Harvey L. Oldham, Justice of Peace

By Mr. Watson:

To the Board of Supervisors of Cattaraugus County:

The Town Board of the Town of New Albion in the County of Cattaraugus and State of New York, hereby respectfully petitions the Board of Supervisors of Cattaraugus County, State of New York, as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, State of New York, has heretofore pursuant to the provisions of Section 320-A of the Highway Law determined to aid diverse Towns in said Count,y in the construction and improvement of various highways in such Towns, and

Whereas, A certain highway in the Town of New Albion is now being constructed and the shares of such Town for such construction to this date is the sum of $8061.66, and whereas such sum has been heretofore paid by the County of Cattaraugus and County bonds have been or will be issued for the payment thereof.

Now, Therefore, the Town Board of the Town of New Albion pursuant to the provisions of Section 320-A of the Highway Law and all acts amendatory, do respectfully petition to the Board of Supervisors of Cattaraugus County, State of New York, that towns bonds in an amount not exceeding the sum of $5000.00, be issued and sold according to law by the Supervisors of said County of Cattaraugus, in the name of the Town of New Albion, and that the proceeds thereof be paid into the Treasury of Cattaraugus County. and be part of the fund to be applied to the payment of the share of said town of New Albion.

In Witness Whereof, the Town Board of the Town of New Albion has caused this instrument to be executed this 20th day of November, 1922.

Signed:
J. W. Watson, Supervisor
C. M. Rhoades, Justice of Peace
C. V. Young, Justice of Peace
H. B. Easton, Justice of Peace
D. H. B. Wells, Town Clerk

By Mr. Oyer:

To the Board of Supervisors of the County of Cattaraugus:

The Town Board of the Town of Ashford in the County of Cattaraugus, N. Y., hereby respectfully petitions the Board of Supervisors of Cattaraugus County, N. Y., as follows:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, A certain highway in the Town of Ashford is now being constructed and the shares of such town for such construction to this date is the sum of $12101.90, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof.

Now, Therefore, the Town Board of the Town of Ashford pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition to the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $12000.00, be issued and sold according to law, by the Supervisors of such county, in the name of the town of Ashford, and that the proceeds thereof be paid into the County Treasury and be part of the fund to be applied to the payment of the share of such town.

In Witness Whereof the Town Board of the Town of Ashford has caused this instrument to be executed this 9th day of November, 1922.

L. L. Oyer, Supervisor
W. H. Proctor, Justice of Peace
J. E. Hansen, Justice of Peace
H. J. Behrns, Justice of Peace
Eugene M. Eldertan, Justice of Peace

By Mr. Dye:

Resolved, by the Board of Supervisors of Cattaraugus County that the County Treasurer of Cattaraugus County be and is hereby authorized to hire clerical help in his office as such County Treasurer, and to pay therefore a sum not to exceed $2500.00. Two Thousand Five Hundred dollars per annum in the aggregate; which said sum or so much thereof as is necessary is hereby appropriated for such purpose; this resolution shall take effect January 1st,

1923; from and after such date all former acts or resolutions inconsistant herewith are hereby repealed.

Referred to the Finance Committee.

By Mr. J. J. Connell:

Resolved, That the County Treasurer be and he hereby is authorized to cancel tax sale certificate No. 124 of the sale of 1921, and pay U. B. Russell, the purchaser, the amount due him, $12.02, with interest to the date of payment. As it appears from the communication attached this was a double assessment in the year 1920, and one of the taxes was paid. The above amount to be charged to the City of Olean.

Adopted by unanimous vote.

Mr. Bonsteel presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

We, the Undersigned Committee to Settle with the Superintendent of the Poor, respectfully report that we have examined the books and accounts of the said Superintendent and find the same to be correct.

We have also examined his accounts of receipts and vouchers for the payment of the same to the County Treasurer and find the same to balance and to be correct.

J. A. Bonsteel, Chairman
O. S. Karn
S. P. McLaughlin
V. R. Lynde
Committee

Mr. Oyer presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

On November 27th, your Special Committee to investigate the water supply at Rocky Crest Sanitorium visited the Institution and found the Well which was drilled to supply water is not furnishing enough to meet the requirements. We also visited the spring the County owns, which is located about three-quarters of a mile from Rocky Crest, and find the spring is not furnishing enough water to be considered as a possible source of supply.

However, we do find a spring coming from a rock formation at about twenty five hundred feet from the institution, in another direction, which apparently is flowing water in a sufficient

quantity to be a possible source of supply and recommend that this source of supply be considered by the Board of Supervisors.

We further recommend that a temporary arrangement be made with an adjoining property owner, Mr. Harter, for a temporary supply at an expense of about $500.00, the pipe to bring this temporary supply can be relaid when the permanent supply is installed.

Signed:

L. L. Oyer
W. S. Pierce
W. H. Nutting
E. W. Miller
V. R. Lynde
Committee

On request of Mr. Bonsteel privilege of the floor was granted to Dr. C. A. Greenleaf.

On motion of Mr. Oyer the Board took a recess until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

The Special order of the day being the presentation of Memorials to deceased members, the following memorials were presented:

Mr. Carr presented a memorial to E. R. Kelly.

Mr. Hall presented a memorial to Frank A. Holdridge.

Mr. Morrison presented a memorial to Wm. Flagg.

Mr. Bushnell presented the Report of the Board of Elections which was ordered printed in the Journal.

By Mr. Bushnell:

Resolved, That the Board of Elections be and they are hereby authorized to contract for the printing of 500 copies of the enrollment transcript, and to have the same printed and to distribute one copy to each supervisor, town and city clerk and county committeeman, and the remaining copies free to persons applying for the same.

Adopted by unanimous vote.

By Mr. Gere:

AMENDED REPORT OF THE MILITARY COMMITTEE

We, the undersigned, members of the Military Committee wouldfix the cost of a Headstone for a Soldier, Sailor, Marine or the widow of Soldier at $35.00.

E. A. Gere
W. H. Nutting
C. H. Morrison
Committee

Laid over.

Mr. McLaughlin called up his resolution instructing the Committee to Settle with the Superintendent of the Poor to take an inventory of the County property at Machias and the resolution was lost by the following vote:

Ayes, Messrs: Bisett, Conell, Gere, Hogan, James, Karn, McLaughlin, Nutting, Rogers. 9.

Noes, Messrs: Bonsteel, Bushnell, Carls, Carr, Chamberlain, Cole, Dye, Ellis, Morrison, G. W. Hogue, Laing, Rasey, Seitz, Watson, Booth. 15.

On request of Mr. Rogers privilege of the floor was granted to Mr. Parks.

On motion of Mr. Bushnell the Board adjourned until Wednesday at 1 o'clock P. M.

Little Valley, N. Y., Dec. 7, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs: Bisett, Black Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Courter, Dye, Ellis, Garin, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, James, Karn, Laing, Hogan, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Rasey, Rogers, Seitz, Watson, Booth. 38.

Absent, Messrs: Conell, Congdon, Devine, Morrison, Hogue, Hogue, Lennon, Lynde, Pierce, Clancy, Zimmerman. 11.

Minutes of previous session read and approved.

Mr. Bushnell presented the following petition from the Cattaraugus County Agricultural Society which was referred to the Agricultural Committee:

The Officers and Directors of the Cattaraugus County Agricultural Society respectfully petition your Honorable Body as follows:

The title of the Cattaraugus County Agricultural Society now rests with "The People of Cattaraugus County."

The management believes that interest would be stimulated, confidence increased, entries and attendance increased if this title was transferred to the County of Cattaraugus and members of the Board of Supervisors placed on the Directorate.

This being the sense of the Board of Managers of the Cattaraugus County Agricultural Society, we respectfully submit the following:

That members of the Board of Supervisors be placed on the Directorate of the Society:

That this transfer be made in such a way as to preserve the organization of the Cattaraugus County Agricultural Society and to dedicate the use of the property mentioned to the use of the Society that the County Fair may continue.

This property consists of thirty-five acres within the corporate limits of the village of Little Valley, fully equipped with race track, buildings, etc., on the Erie Street side of the property there is a residence property which is constantly rented. The purchase price and equipment of this plant represents a cash outlay of over $26,000.00.

The Society has a demand note with the Cattaraugus County Bank of $6,300.00. In its treasury is $303.00, balance of 1922. The State money based upon 1921 award, will be about $3,750.00 leaving approximately $2,300.00 actual indebtedness.

We feel that the transfer of this property to the County will result in a real benefit to an enterprise which, organized 66 years ago, has maintained a position among the first rank of fairs of the State and which is certainly entitled to your unqualified endorsement.

Dr. A. D. Ames, President
Dr. R. F. Knight, Vice President
J. W. Watson, Director
J. C. Griffity, Director
Frank H. Annis, Director
J. B. Swan, Director
L. A. Parke, Director
J. H. Davis, Director
C. L. McLough, Treasurer
H. F. Lee, Secretary

Mr. Harrison presented the following Act which received the First and Second Reading and was referred to the Finance Committee:

AN ACT

An Act to authorize the County of Cattaraugus to borrow five hundred thousand dollars on the faith and credit of the County, by the issue of County bonds therefore; to authorize the County Treasurer to issue and negotiate said bonds to provide money to pay for the construction and improvement of various highways in such towns, pursuant to the provisions of Section 320-A of the Highway Law as heretofore determined by the Board of Supervisors, to be known as "Series B" bonds; and to provide for the levy and collection of taxes for the payment of the same.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the acts amendatory thereof and supplemental thereto and in pursuance of the provisions of Sections 12 and 14 of the County Law, and pursuant to the provisions of Sections 6, 7, 8, 9 and 10 of the General Municipal Law, does enact as follows:

WHEREAS, The Board of Supervisors of the County of Cattaraugus, New York, has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said County in the construction and improvement of various highways in such towns, and has heretofore by proceedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken the proportion of the costs thereof to be borne by the County and Towns respectively, and

WHEREAS, the total maximum cost of such construction and improvements is estimated at the sum of $1,000,000 and upwards and that sum has by proceedings duly had and taken been appropriated accordingly, and

WHEREAS, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other County expenses, and

WHEREAS, The Board of Supervisors has determined to borrow the whole amount needed for such construction and im-

provement, upon the bonds of the County, to be issued in Series from time to time as may be required for such purpose.

Section 1: RESOLVED, that there be borrowed at this time upon the bonds of this County, as a part of the moneys so appropriated, and designated Series "B" Bonds, the sum of five hundred thousand dollars, and that the County Treasurer of the County of Cattaraugus be and he is hereby authorized and directed to issue and negotiate said bonds for such sum aforesaid, according to law, at not less than par, and to the best advantage, and apply the proceeds thereof in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of section 320-A of the Highway Law, according to and as heretofore determined by the Board of Supervisors; or for the payment of certificates of indebtedness issued for such purpose; that prior to the issuance and negotiation of said bonds, said County Treasurer execute, acknowledge, and deliver to this Board a Bond in pursuance of Section 14 of the County Law, in the penal sum of $25,000 to be approved as to form and sufficiency of sureites by the County Judge of this County, for the faithful performance of his duty in issuing said bonds and the lawful application of the funds arising therefrom and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Section 2. That such bonds be issued in the denomination of one thousand dollars, consisting of five hundred bonds of one thousand dollars each, aggregating said sum of five hundred thousand dollars and numbered from one to five hundred, both inclusive, fifty of such bonds to become due and payable yearly commencing five years from the date thereof, with interest not exceeding six per cent per annum, payable semi-annually, said bonds and interest being payable at the office of the Seaboard National Bank, New York City, N. Y., in New York Exchange.

Section 3. That there be raised annually by tax upon the taxable property of the county a sum sufficient to pay the interest and the principal of such bonds as they become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County aforesaid an annual tax sufficient to pay the interest and the principal upon such bonds properly payable by each town respectively so receiving such aid as aforesaid.

Section 4. That said bonds shall be in the following form, the blanks being filled, viz:

UNITED STATES OF AMERICA

State of New York

Cattaraugus County

No..... $1000.00

KNOW ALL MEN BY THESE PRESENTS, that the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to bearer ..... on the ..... day of .....19..... the sum of ONE THOUSAND DOLLARS, together with interest thereon at the rate of ..... per cent per annum, payable on the 15th day of February and 15th day of August, in each year, both principal and interest being payable in gold coin of the United States of America of the present standard weight and fineness, or its equivalent in lawful money of the United States in New York Exchange at the Seaboard National Bank, New York City, N. Y.

This bond is one of an issue of five hundred bonds of like date and tenor except as to date of maturity, aggregating five hundred thousand dollars, known as Series "B" bonds, and issued for the purpose of providing in part the moneys appropriated by the said County of Cattaraugus to aid divers towns in said County in the construction and improvement of various highways in such towns heretofore designated by the Board of Supervisors by proceedings duly had and taken pursuant to the provisions of Section 320-A of the Highway Law, and pursuant to and in strict compliance with the constitution and Statutes of the State of New York, including among others the County Law, the Highway Law and the General Municipal Law, duly had and taken in all respects authorizing the same and authority confirmed by the two-thirds vote of all the Supervisors elected to the Board of Supervisors of the County of Cattaraugus at a meeting thereof duly called and held on the 8th day of December, 1922, the vote so taken and the canvass whereof were made, filed and recorded as required by law.

It is hereby certified and declared that all facts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said County does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest of this bond as the same respectively shall become due and pay-

able; the full faith and credit of said County of Cattaraugus are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

IN WITNESS WHEREOF, the County of Cattaraugus has caused the seal of said County to be hereto affixed and to be signed by the County Treasurer of said County and Chairman of Board of Supervisors of Cattaraugus County in execution thereof and dated this ..... day of ....., 192

.....
County Treasurer of Cattaraugus County

.....
Chairman Board of Supervisors, of Cattaraugus County

Section 5. If coupons are attached to secure the payment of interest, there shall be attached to each of said bonds as shall be issued payable to bearer, the proper number of interest coupons made payable in accordance with this act and with the body of said bond and each of said interest coupons shall bear Fac Simile signatures of the County Treasurer of Cattaraugus County and the Chairman of the Board of Supervisors of said County.

Section 6. This act shall take effect immediately.

The foregoing act was adopted on the 8th day of December, 1921, by the following vote:

Ayes: 36.
Noes: None.

State of New York,
County of Cattaraugus, SS:

We, the undersigned, Chairman and Clerk of the Board of Supervisors of said County, for the year 1922 do hereby certify that the foregoing is a true copy of an act passed by said Board by a vote of two-thirds of all the members elected to said board.

Dated the 8th day of December, 1922.

(L.S.)

Orla E. Black,
Chairman.
J. B. Reeves,
Clerk.

State of New York,
County of Cattaraugus, SS:

I, W. H. Eldredge, Clerk of said County, and of the Courts thereof, do hereby certify, That I have compared the foregoing copy of Act No. 3 with the original, filed and entered in this office December 8, 1922 and now remaining herein, and that said copy is a true transcript therefrom, and of the whole of said original.

IN TESTIMONY, Whereof, I have herewith subscribed my name and affixed the seal, of said County, at Little Valley, this 8th day of December, 1922.

W. H. Eldridge, Clerk

Upon request of Mr. Bushnell privilege of the floor was granted to Mrs. Bloomquist, who presented the report of the Southwestern Tier Association for the Blind.

By Mr. Both:

Resolved, That the sum of $750.00 be and the same, hereby is appropriated and made available for the Southwestern Tier Association for the Blind, said association having been duly incorporated and having for its purpose the relief and education of indigent blind.

Further Resolved, That the County Treasurer is hereby authorized and directed to pay the same to the Treasurer of said Association upon his filing with the County Treasurer of Cattaraugus County a certified copy of resolution passed by the Board of Supervisors of Allegany County appropriating the sum of Seven Hundred Fifty Dollars, and the Board of Supervisors of Chautauqua County appropriating the sum of fifteen hundred dollars ($1500.00), respectively, to such association; also filing with the County Clerk of Cattaraugus County an undertaking in the penal sum of Seven Hundred Fifty Dollars for the faithful performance of his duties, duly approved by the County Judge as to its form and sufficiency.

Referred to the Finance Committee.

Mr. Watson called up his resolution authorizing the Journal Clerk to obtain bids for the printing of the journals for the year 1923, and the resolution was adopted.

By Mr. Dye:

An Act to repeal An Act, entitled "AN ACT to authorize and direct the Clerk of Cattaraugus County to make deductions from

the amounts now required by law to be charged for making and certifying abstracts of the title to real estate in said County," passed December 8, 1915,

Section 1,

All Acts and resolutions heretofore passed by this Board authorizing and directing the Clerk of this County to make a deduction in the amounts of fees charged for searching and certifying the title to and incumbrances upon the real property in said county are hereby repealed.

Section 2.

This Act shall take effect January 1, 1923.

Above Act received the first and second reading and was laid over.

Mr. Miller presented the Report of the Sealer of Weights and Measures and the report was ordered printed and filed.

Mr. Carr presented the report of the Grand Jurors Committee which was received and ordered printed.

By Mr. Seitz:

To the Board of Supervisors of Cattaraugus County:

The undersigned, Your Standing Committee on County Buildings visited the Tuberculosis Hospital at Rocky Crest on Dec. 1st, 1922.

The appearance of the Buildings seem satisfactory. The Cottage under construction is fairly under way of completion. Your Committee is informed that the original appropriation is not sufficient to complete this building, and therefore recommends an additional appropriation for completing this building. Present dining room and laundry do not meet with requirements and we recommend additional room for both.

On December 2nd, your Committee visited the County Home at Machias.

Business seemed to be going on in its usual good manner and inmates contented.

We would recommend repairing of all out Buildings, overhauling of electric wiring system, purchase of new fire hose, hot water pipe connection to Ladies quarters, and two new record files for Vault. We would further recommend that the Superintendent of Poor be authorized to carry insurance on County Buildings and farm crops against Tornado and Cyclone.

Your Committee urges recommendations made as soon as possible.

Respectively submitted,
Fred Seitz
W. R. McGavisk
G. G. Rasey
S. P. McLaughlin
L. L. Oyer

Report adopted.

By Mr. Both:

Resolved, That the sum of $4000.00 or as much thereof as is necessary be appropriated to complete building of cottage at Rocky Crest Sanatorium, that $3500.00 or as much thereof as is necessary to build a laundry at Rocky Crest Sanatorium, and $3500.00 or as much thereof as may be necessary to build addition to dining room at Rocky Crest Sanatorium, and that the County Treasurer pay such amounts as are duly verified by the Superintendent of Rocky Crest, and if such money is not available the County Treasurer is hereby authorized to borrow such amount on the credit of the County of Cattaraugus, and

Further Resolved, that this work be done under the supervision of the Building Committee.

Referred to the Finance Committee.

By Mr. Bushnell:

Resolved, That Dr. M. L. Hillsman be employed Was Jail Physician and Surgeon, to treat all prisoners United States or Local, confined in the County Jail at a salary of $600.00 a year. To include all service as surgeon and to make examination of every prisoner confined in said county jail, and that such Physician as a part of his services, shall furnish the Sheriff with necessary itemized, verified statements of all treatment furnished United States Prisoners at the regular prices, and that the Sheriff be directed to present same to the authorities for the payment to he County.

Referred to the Finance Committee.

By Mr. Bonsteel:

Resolved, That the amount of $1200.00 in item one of the Highway Account of the Town of Franklinville as reported by the Highway Committee and passed by the Board of Supervisors on November 23, 1922, is hereby rescinded, and

Be it Resolved, that the amount of $2000.00 in item one of said account be substituted as shown in the accompanying resolution in regular form.

Adopted by unanimous vote.

Mr. Bonsteel presented the following resolution authorizing the raising of tax for the improvement of highways in the Town of Franklinville and the resolution was adopted by unanimous vote:

Resolution offered by J. A. Bonsteel levying a tax upon the taxable property of the several towns in Cattaraugus County for highway purposes as provided by sections 90 and 91 of the Highway Law:

WHEREAS, The town superintendents of the several towns of Cattaraugus county have made an estimate of the amount of money necessary to be raised by tax for the improvement of the highways and bridges and other miscellaneous highway purposes of their respective towns, as provided by section 90 of the Highway Law; and

WHEREAS, The respective town boards approved or changed said estimates, as provided by section 91 of the Highway Law,

THEREFORE, BE IT RESOLVED, That the said estimates as approved by the town boards be received and the sum set opposite the name of the respective towns in the column which bears the heading, "Amount of 1st Item" (which is the amount of the First Item in said estimates), be assessed, levied and collected upon the taxable property of the respective towns, exclusive of the property within the limits of the incorporated village or villages of their respective towns which maintain their streets and highways as a separate road district, and be it further

RESOLVED, That the sum set opposite the names of the respective towns, in the columns which bear the heading, "Amount of 2nd Item," "Amount of 3rd Item" and "Amount of 4th Item" (which is the amount of the Second, Third and Fourth Items of said estimates as approved by the various town boards), be assessed, levied and collected upon the entire taxable property of the various towns of Cattaraugus county, as follows, that is to say:

Name of Town	Amount of First Item
Franklinville	$2000.00

And that the several amounts when collected shall be paid to the supervisors of the respective towns, to be paid out by them as provided by law.

I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus do hereby certify that the foregoing is a true and correct copy of a resolution duly introduced by Mr. Bonsteel and adopted by a majority of the members of the Board of

Supervisors of the County of Cattaraugus at a regular meeting of the said board.

.....

Clerk of the Board of Supervisors

Mr. Gere called up the following Amended Report of the Committee on Military Affairs:

We, the undersigned, Members of the Military Committee would fix the cost of a Headstone for a Soldier, Sailor or Marine, or a Soldiers Widow at $35.00, said Headstone to meet with following specifications:

To be made of best granite, 18" wide, 10" thick, 18" high, raised letters giving name of known company, regiment and rank, and to be set on concrete foundation. Above price to include setting.

Mr. McLaughlin moved that the report be amended so that the price paid for a headstone would be $50.00, and upon vote being taken the amendment was lost.

Vote was then taken upon the report of the Committee and the report was adopted.

Mr. McLaughlin presented the following:

To the Board of Supervisors of Cattaraugus County, N. Y.:

At a duly called meeting of the Democratic County Committee for the County of Cattaraugus held on Oct. 4, 1922 at Salamanca, N. Y., William Welsh of Olean, N. Y., was duly by a vote of said Committee recommended for the office of Commissioner of Elections for the County of Cattaraugus.

Dated: November 16, 1922.

M. H. Wade,
Chairman of Democratic County Committee of Cattaraugus County

State of New York,
County of Cattaraugus, SS:

W. H. Wade being duly sworn deposes and says that he is the Chairman of the Democratic County Committee of Cattaraugus County; that he has read the foregoing petition signed by him and that said petition is true.

W. H. WADE

Subscribed and sworn to before me
this 17th day of November, 1922.
Richard L. Farnham,
Notary Public.

By Mr. McLaughlin:

We, the undersigned, Democratic members of the Board of Supervisors for the County of Cattaraugus in the State of New York, hereby approve the action of the Democratic County Committee of the County of Cattaraugus in the recommendation of William Welsh of Olean for Commissioner of Election and hereby confirm the same.

Edward J. Clancy
John J. Connell
S. P. McLaughlin
W. H. Nutting
C. B. Cole
E. L. Carls
C. C. Bisett
J. E. Garin
P. J. Hogan
Hugh P. Hogan

We, the undersigned, Democratic members of the Board of Supervisors do not approve of the manner in which the recommendation of W. H. Welsh of Olean, N. Y., for Democratic member of of the Board of Elections was obtained, and while there is no discredit in any way attached to said W. H. Welsh personally, we feel that D. V. Healy should be re-elected Election Commissioner for at least a further term of two years:

Therefore, we respectfully recommend that the recommendation of said W. H. Welsh as the Democratic member of the Board of Elections be rejected.

Dated, October 10, 1922.

Signed:

James Devine
John Laing
E. L. Karls
John W. Ellis
H. T. Lanning
George G. Rasey
J. Homer Carr
O. S. Karn
S. W. Chamberlain
W. S. Pierce
H. G. Hogue

Mr. Carls reqquested that his name be withdrawn from the above list of signatures.

The following recommendation was received from the Chairman of the Republican County Committee and was ordered filed and printed:

State of New York,
Cattaraugus County: SS.

I Bret L. Andrews, Chairman of the County committee of the Republican party, for the county of Cattaraugus, do hereby, in accordance with the provisions of the election law, certify that in the opinion of a majority of such committee, pursuant toa resolution duly adopted, John M. Ackley, a resident and qualified voter of the county of Cattaraugus, is a fit and proper person to be appointed a commissioner of elections, and I do hereby recommend him for appointment to such office.

In witness whereof, I have made and executed this certificate, this 7th day of December 1922.

B. L. Andrews
Chairman Republican County Committee

State of New York,
County of Cattaraugus: SS.

On this 7th day of December in the year One thousand nine hundred and twenty-two, before me, the subscriber, personally appeared Bret L. Andrews to me personally known to be the same person described in and who executed the foregoing instrument, and he acknowledged to me that he executed the same.

Darwin W. Congdon,
Justic of the Peace

On motion of Mr. Ellis appointment of Election Commissioners was made a Special order of business for tomorrow at 2 o'clock P. M.

Mr. Oyer from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the ACT of Mr. Harrison, authorizing the County Treasurer to issue bonds for the purpose of paying a portion of the expense of the

construction of 320-A roads in divers towns in the sum of $500,000.-00, and recommend that such ACT be passed.

Dated Dec. 7th, 1922.

Signed:

L. L. Oyer
J. E. Garin
W. S. Pierce
A. S. Courter
Walter Hall
H. P. Hogan
E. W. Miller
F. S. Peek
Committee on Finance

On motion of Mr. McGavisk the Board adjourned until tomorrow morning at 9:30.

Little Valley, N. Y., Dec. 8, 1922

Board called to order by the Chairman, Mr. O. E. Black.

Present, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 37.

Absent, Messrs: Both, Conell, Devine, Ellis, Morrison, Garin, Laing, Lennon, Rasey, Seitz, Clancy, Zimmerman. 12.

Minutes of previous session read and approved.

Mr. Dye called up his ACT relating to deductions for making abstracts and it was adopted by the following vote:

Ayes, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 37.

Noes: None.

By Dr. L. B. Hall:

Your Committee on Claims have had under consideration the Claims of the following named persons for services rendered in Dog cases:

William E. Gould, Justice's Fees $23.00
Joseph H. Maynard, Constable Fees 2.45
Henry Miller, Constable Fees 6.65

That said claims are just and should be allowed.

W. G. Chamberlain, Assesor 8.00
Ed. Chapman, Assessor 4.00
Erwin Fay 4.00

That said claims are town charges and not allowed.

L. B. Hall
O. S. Karn
Chas. C. Mason
C. C. Bisett

Report adopted.

By Mr. Lynde:

FINAL RESOLUTION, BY COUNTY, FOR FEDERAL AID HIGHWAY

Project No. 254. Federal Highway No. . . . . .

Resolution approving estimate of cost for the construction or improvement of a Federal Aid Highway in the Towns of Randolph and Conewango, County of Cattaraugus, passed by the Board of Supervisors of the County of Cattaraugus on the 8th day of December 1922, pursuant to Chap. 154, Laws of 1920, a quorum being present and 29 supervisors voting in favor of such resolution and no supervisors voting against the same.

Whereas, the Highway known as Project No. 254 and described as follows:

From State Highway No. 5258, Main Street, in the Village of Randolph, northwesterly on Rutledge Road to the north corporation line, northwesterly, northerly, northwesterly to the south end of County Highway No. 959, a length of 0.66 mile in the Village of Randolph, Town of Randolph, 2.44 miles in the Town of Conewango, a total length of 3.10 miles, Cattaraugus County.

RANDOLPH-RUTLEDGE, PART 1, COUNTY HIGHWAY WITH FEDERAL AID

has been designated as a highway to be improved with Federal Aid, pursuant to Chap. 462, Laws of 1917, and Chap. 154, Laws of 1920.

2. Whereas, said Commission has caused plans, specifications and estimates of cost to be made for such construction or improve-

ment and has transmitted to this Board a resolution showing the total estimated cost of the work to be $137,200.00 of which

The U. S. Government pays 35 per cent or $48,020.00
The State of New York pays 35 per cent or 48,020.00
The County of Cattaraugus pays 30 per cent or 41,160.00

3. Resolved, That this Board approve the plans and estimate of cost submitted by the State Commission of Highways for the construction or improvement of the above mentioned Federal Aid Highway, and

4. Resolved, That there is hereby appropriated and made immediately available the sum of Forty One Thousand One Hundred Sixty and 00-100 dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such Federal Aid Highway, which is to be borne by said county, as determined in accordance with the provisions of Chapter 154, Laws of 1920. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways, and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by Section 142 of the Highway Law, to borrow all or a part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of said county.

5. Resolved, That the Clerk of this Board is hereby directed to forthwith transmit four certified copies of the foregoing resolution to the State Commission of Highways.

State of New York,
County of Cattaraugus, SS:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in the ffice and which was passed by the Board of Supervisors of said county on the 8th day of December 1922, a majority of all the members elected to the Board voting in favor thereof, and that the same is correct and true transcript of such original resolution and of the whole thereof.

In Witness whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 8th day of December 1922.

Clerk of the Board of Supervisors

Referred to the Finance Committee.

By Mr. Lynde:

Final resolution to be used if County Pays as Work Progresses, but Apportioning the Expense Between the State, County and Town Under the Alternative Method, Provided by Section 141-A of the Highway Law (Chapter 179, Laws 1916).

Petition No. 3804 Road No. .....

Resolution approving plans, specifications and estimates of cost for the construction or improvement of a County Highway in the Town of Dayton, County, of Cattaraugus passed by the Board of Supervisors of the County of Cattaraugus on the .....day of ....., 1922, pursuant to section 128 of the Highway Law (Chapter 330, Laws of 1908) a quorum being present and 33 supervisors voting in favor of such resolution and no supervisors voting against the same.

I. WHEREAS, at a meeting of this Board held on the 4th day of December 1918, a resolution was adopted pursuant to section 123 of the Highway Law requesting the construction or improvement in accordance with the provisions of article six of said law of that portion of a highway described as follows:

Beginning at Dexters Corners running thence in a northerly, easterly direction through the Hamlet of Markham, northerly, easterly direction to the south end of County Highway No. 958.

2. Whereas, the State Commission of Highways has examined the highway above described and has determined that it is of sufficient public importance for construction or improvement in accordance with the provisions of article six of the Highway Law and has certified its approval of the said resolution; and

From the north end of County Highway No. ....., in the Hamlet of Markham, northerly, easterly, northerly, easterly to the south end of County Highway No. 958, at the Hamlet of Dayton, a length of 1.97 miles in the Town of Dayton, Cattaraugus County. and known as the Leon-Markham-Dayton, Part 3, County Highway to be surveyed and mapped, and has caused maps, plans, specifications and estimates of cost to be made for such construction or improvement and after examination thereof by the district or county superintendent has transmitted the same to this Board showing the total estimated cost of the work to be $88,800.00 of which the State and county pay the following proportions:

The State pays 50 per cent $44,400.00
The County of Cattaraugus pays 50 per cent 44,400.00

4. Resolved, That this Board request that the highway above described in paragraph one be constructed or improved as a County Highway in that portion thereof above described in paragraph three in accordance with the maps, plans, specifications and estimates of cost prepared therefor by the State Commission of Highways under the provisions of article six of the Highway Law; that said work be performed under the charge, care and superintendance of the State Commission of Highways, and that said maps, plans, specifications and estimates of cost prepared for said work, under the direction of said Commission as provided in section 125 of the Highway Law, are hereby duly approved and adopted by this Board.

5. Resolved, That there is hereby appropriated and made immediately available the sum of Forty four thousand four hundred and 00-100 dollars, being an amount sufficient to pay the share of the cost of the construction or improvement of such County Highway which is to be borne by the said county, as determined in accordance with the provisions of section 141 of the Highway Law. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share, upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said county is hereby authorized and empowered as provided by section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of and in the name of the said county and acting for and on behalf of said county.

6. Resolved, That the clerk of this Board is hereby directed to worthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

State of New York,
County of Cattaraugus, SS:

This is to certify that I, the undersigned, clerk of the Board of Supervisors of the county of Cattaraugus have compared the foregoing copy of resolution with the original resolution now on file in the office and which was passed by the Board of Supervisors of said county on the 8th day of Dec. 1922, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

In witness whereof I have hereunto set my hand and the official seal of the Board of Supervisors, this 8th day of Dec. 1922.

J. B. Reeves,
Clerk of the Board of Supervisors

Referred to the Finance Committee.

By Mr. Lynde:

FINAL RESOLUTION FOR BOARD OF SUPERVISORS, APPORTIONING THE COST OF A STATE HIGHWAY WITH FEDERAL AID WHEN THE COST THEREOF IS IN EXCESS OF THE LIMIT FIXED BY STATE AND FEDERAL STATUTES.

.....

PROJECT 252. HIGHWAY NO. .....

Resolution approving estimate of cost for the construction or improvement of a State Highway with Federal Aid in the Towns of Napoli and Cold Spring, passed by the Board of Supervisors of Cattaraugus County, on the 8th day of Dec. 1922, pursuant to Chapter 53, Laws of 1921.

WHEREAS, Section 167-A of the Highway Law authorizes a county to provide for the excess cost over the limit fixed by State and Federal statutes of constructing any State Highway with Federal Aid; and

WHEREAS, The State Commission of Highways has caused plans, specifications and estimates of cost to be made for such construction or improvement of the Little Valley-Randolph, Parts 1 and 2, 7.63 miles in length, and has transmitted to this Board a resolution showing the total estimated to be $383,000.00, the apportionment of which is as follows:

U. S. Government pays	$152,600.00
State of New York pays	152,600.00
County of Cattaraugus pays	77,800.00

RESOLVED, that said plans and estimate of cost prepared for said work is hereby duly approved and adopted by this Board.

RESOLVED, that there is hereby appropriated and made immediately available the sum of Seventy seven thousand eight hundred and 00-100 dollars, being an amount sufficient to pay the share of the county's cost of construction or improvement of such Federal Aid Highway, which is to be borne by said county as determined in accordance with the provisions of Section 167-A of

the Highway Law. And the County Treasurer of said county is hereby authorized and directed to pay such proportion of the amount so appropriated as may be required to pay said share upon the requisition or draft of the State Commission of Highways; and if there are not sufficient funds in the county treasury with which to pay such requisition or draft, the County Treasurer of said County is hereby authorized and empowered as provided by Section 142 of the Highway Law to borrow all or part of said sum on the obligation of the said county issued by him for, on behalf of and in the name of the said county and acting for and on behalf of said county.

RESOLVED, That the Clerk of this Board is hereby directed to forthwith transmit a certified copy of the foregoing resolution to the State Commission of Highways.

STATE OF NEW YORK,
COUNTY OF CATTARAUGUS, SS:

This is to certify that I, the undersigned, Clerk of the Board of Supervisors of the County of Cattaraugus, have compared the foregoing copy of resolution with the original resolution now on file in the office and which was passed by the Board of Supervisors of said county on the 8th day of Feb. 1922, a majority of all the members elected to the Board voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the Board of Supervisors this 8th day of Dec. 1922.

J. B. Reeves,
Clerk of the Board of Supervisors

Referred to the Financial Committee.

Mr. Harrison called up his ACT authorizing the County of Cattaraugus to borrow money by issuing bonds in an amount of $500,000.00. The ACT received the third reading and was passed by the following vote:

Ayes, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 36.

On motion of Mr. Watson the Board adjourned until 1:30 P. M.

AFTERNOON SESSION

Board called to order by the Chair.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Lynde appropriating the sum of Seventy-Seven Thousand Eight Hundred ($77,800.00) for the purpose of paying the deficiency in the State and Federal aid funds available for the construction of parts one and Two of the Little Valley-Randolph road, and recommend that such resolution be adopted.

Dated December 8, 1922.

W. K. Harrison
O. O. Oyer
Walter Hall
F. S. Peek
A. S. Courter
W. S. Pierce
E. W. Miller
H. P. Hogan
J. E. Garin
Committee on Finance

Mr. Lynde called up his resolution appropriating the sum of $77,800.00 for the purpose of paying the deficiency in the State and Federal aid funds for the construction of the Little Valley-Randolph road and the resolution was passed by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Harrison, Heath, Hogue, James, Karn, Laing, Hogan, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 33.

Noes: None.

Mr. Harrison from the Finance Committee presented the following report which was adopted.

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Lynde appropriating the sum of Forty-Four Thousand Four Hundred dollars ($44,000.00) for the purpose of paying the deficiency in the State and Federal funds available for

the construction of part 3 of the Leon-Markham-Dayton road ,and recommend that such resolution be adopted.

Dated December 8th, 1922.

W. K. Harrison
L. L. Oyer
Walter Hall
F. S. Peek
A. S. Courter
W. S. Pierce
E. W. Miller
H. P. Hogan
J. E. Garin
Committee on Finance

Mr. Lynde called up his resolution appropriating the sum of $44,400.00 for the paying of the deficiency in the State and Federal aid construction of the Leon-Markham-Dayton road, and the resolution was adopted by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Harrison, Heath, Hogue, James, Karn, Laing, Hogan, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 33.

Noes: None.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Lynde appropriating the sum of Forty-One Thousand One Hundred Sixty dollars ($41,160.00) for the purpose of paying the deficiency in the State and Federal Aid funds available for the construction of the Randolph-Rutledge road, and recommend that such resolution be adopted.

Dated December 8th, 1922.

W. K. Harrison
L. L. Oyer
Walter Hall
F. S. Peek
A. S. Courter
W. S. Pierce
E. W. Miller
H. P. Hogan
J. E. Garin
Committee on Finance

Mr. Lynde called up his resolution appropriating $41,160.00 for the construction of the Randolph-Rutledge road and the resolution was adopted by the following vote:

Ayes, Messrs: Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Gere, Hall, Hall, Harrison, Heath, Hogue Karn, Lynde, Mason, McGavisk, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 29.

Noes: None.

Mr. James from the Committee on Return School Taxes presented the following report which was adopted:

The undersigned, your Standing Committee on Returned School Taxes respectfully present the following return taxes for the City of Olean:

Olean City and Town	District	Collector	Amount
Olean City & Town	1	E. H. Keeney	$1903.68

J. T. James
C. W. Mosher
C. C. Bisett
C. B. Cole
Committee

Mr. James from the Committee on Returned School Taxes presented the following report which was adopted:

The undersigned, your Standing Committee on Returned School Taxes, respectfully report that they have examined the several accounts referred to them and recommend that orders be drawn in favor of the respective claimants, for the amounts allowed them as follows:

Town	District	Collector	Amount
Carrollton	1	John Paton	$ 23.01
Coldspring	2	Lydia Wagoner	74.28
Coldspring	3	Floyd S. Eddy	7.57
Coldspring	1	William Cooper. . . .	40.15
Coldspring	6	Ella Grantier	60.46
Conewango	1	Frank W. Phillips . .	8.38
Conewango	8	Ida M. Hedden	7.98
Dayton	6	Jacob Volk	9.53
Dayton	2	Wm. W. Raisert . . .	58.37
East Otto	1	Ada R. Russell	75.60

East Otto	6	Christ Steinbar	16.80
Elko	1	Milo Young	44.07
Elko	1	Ira Abbey	35.00
Elko	3	Frank Carnahan	71.52
Elko	10	H. D. Cole	23.35
Elko	2	Stanley Skeetz	77.51
Elko	6	Ella Grantier	29.43
Farmersville	1	Frank W. Lane	78.00
Farmersville	2	F. C. Stowell	13.50
Farmersville	3	M. J. Green	84.42
Farmersville	12	J. C. Smith	34.80
Franklinville	8	Geo. Clements	71.55
Freedom	12	Lewis Beech	14.00
Freedom	9	W. E. Jones	12.76
Great Valley	1	G. G. Tyler	.72
Great Valley	7	Herman Horning	8.72
Great Valley	3	Geo. L. Folts	30.01
Hinsdale	4	Edgar M. Brown	70.87
Humphrey	1	J. S. Jameson	5.89
Humphrey	3	Lulu M. Wilber	9.08
Ischua	5	Mable Conklin	49.92
Leon	6	Wm. H. Ruckte	13.20
Leon	5	P. J. Peterson	13.30
Little Valley	6	Lewis Field	17.85
Little Valley	5	Chas. M. Leibler	18.83
Lyndon	2	H. F. Winchell	140.92
Lyndon	7	N. P. Reynolds	5.70
Lyndon	4	S. A. Wilson	58.58
Machias	3	J. C. Heidel	4.73
Napoli	5	Lewis Burt	18.75
New Albion	1	Erwin A. Bruss	542.04
Persia	5	Clayton Studley	27.12
Persia	6	B. D. Allen	32.01
Persia	1	Eva L. Kelley	386.77
Persia	2	Norton Cook	22.47
Portville	5	M. H. Carr	265.48
Randolph	5	Geo. G. Brown	69.14
Red House	3	G. A. Sheffield	29.70
Red House	1	Jennie Cargill	2.55
Red House	4	Plynn D. Bates	29.98
Salamanca Town	4	W. H. Mohr	10.96
Salamanca Town	4	Eugene Snyder	47.00
South Valley	1	Mrs. Emma Coulter	21.96
South Valley	10	H. D. Cole	105.11

South Valley	6	Frank W. Anderson .	2.41
South Valley	1	Mrs. Emma Coulter .	96.90
South Valley	2	A. Niles	44.48
Yorkshire	1	Ray E. Braymiller . .	2.49
Yorkshire	7	F. N. Randall	20.40
Yorkshire	8	Mrs. Joe Hoffman . . .	3.00
Leon	2	Flora Ackley	5.20
Leon	2	Mrs. E. D. Perkins . .	5.95

J. T. James
C. W. Mosher
C. C. Bisett
C. B. Cole
Committee

Mr. Mason from the Committee on Reports of Town Officers, presented the following report which was adopted:

We, the undersigned, your Standing Committee on Reports of Officers find the following reports have been presented and filed:

Town	Supervisor	Justice
Machias	1	1
Coldspring	1	2
Freedom	1	4
Persia	1	
Conewango	1	

H. G. Hogue
P. J. Hogan
Chas. C. Mason

On motion of Mr. Lynde the Special Committee appointed to investigate salaries of County Officers was relieved from further consideration of the Salaries of County Officers.

On motion of Mr. Lynde all resolutions and other references to the Special Committee on Salaries of County Officers were referred to the consideration of the Finance Committee.

Mr. Rogers from the Committee to Audit Accounts of the County Auditor and Clerks of the Board presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

The undersigned, your Standing Committee to Audit Accounts of the County Auditor and Clerks of the Board respectfully

report that they have examined the several accounts referred to the, and recommend that orders be drawn in favor of the respective claimants for the amounts allowed them, as follows:

No of Claim	Name of Claimant	Amount Claimed	Amount Allowed
1	Leach Publishing Co.	$ 16.50	$ 16.50
2	J. A. McCormack	170.05	170.05
3	The Hub	30.75	30.75
4	C. B. Norton	240.88	240.88
5	R. J. Smith	232.64	232.64
6	J. B. Reeves	672.96	672.96
7	T. C. Moore	253.70	253.70
8	F. E. Johnson	240.68	240.68
9	J. B. Reeves	21.67	21.67

Respectfully submitted,
F. E. Rogers
C. W. Mosher
J. A. Bonsteel
John W. Ellis
E. L. Carls
W. K. Harrison

The Special order of the day being designation of Election Commissioners the following resolutions were offered:

By Mr. Mosher:

Resolved that Mr. J. M. Ackley be appointed Election Commissioner.

Adopted by unanimous vote.

By Mr. Laing:

Resolved, That the recommendation for Election Commissioner as made by the Democratic County Committee be laid on the table.

Adopted by unanimous vote.

By Mr. Oyer:

Resolved, That the sum of $4000.00 as much thereof as may be needed be appropriated and made immediately available to take care of the water supply at Rocky Crest Sanitorium and that the county auditor is hereby authorized and directed to pay same upon presentation of duly verified bills approved by the special committee for that purpose.

If sufficient funds are not available, that the county treasurer be and he is hereby authorized and empowered to borrow upon the credit of the county, a sufficient amount to meet the expense proposed.

Referred to the Finance Committee.

Upon request of Mr. Mosher the communication from the Cattaraugus County Agricultural Society was rferred jointly to the Law Committee and the Agricultural Committee.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and the Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Oyer appropriating the sum of Four Thousand dollars ($4000.00), for the purpose of taking care of the water supply at Rocky Crest Sanitorium and recommend that such resolution be adopted.

Dated December 8, 1922.

Walter Hall
F. S. Peek
A. S. Courter
W. S. Pierce
J. E. Garin
H. P. Hogan
E. W. Miller
L. L. Oyer
Committee on Finance

Mr. Oyer called up his resolution appropriating the sum of $4000.00 for the water supply at Rocky Crest Sanitorium and the resolution was adopted by unanimous vote.

By Mr. Bonsteel:

Be It Resolved, That $6000.00 is hereby appropriated to the Farm Department of the Cattaraugus County Farm and Home Bureau Association to be used for the purpose of eradicating Bovine Tuberculosis within the County, and that

The County Treasurer is hereby authorized and directed to pay the said sum of $6000.00 or so much thereof as may be required upon the presentation of proper vouchers, signed by the President and Treasurer of the Cattaraugus County Farm & Home Bureau Association, presented through the County Auditor; and

the above fund shall be expended by the said Association in full accordance with the rules and regulations of the Millbank Demonstration.

Referred to the Finance Committee and the Agricultural Committee.

On motion of Mr. Congdon the Finance Committee relieved from further consideration of the hiring of clerk for the County Treasurer's Office.

Mr. Dye called up his resolution authorizing an appropriation for clerical hire in the County Treasurer's office and the resolution was adopted by unanimous vote.

On motion of Mr. Congdon the Finance Committee was relieved from further consideration of the Salary of County Auditor.

Mr. Heath called up his resolution fixing the salary of County Auditor at $1500.00 per year and the resolution was adopted by unanimous vote.

Mr. Heath called up his resolution appointing J. B. Reeves County Auditor for the year 1923, and the resolution was adopted by unanimous vote.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Chairman and Board of Supervisors of Cattaraugus County:

Your Committee on Finance has had under consideration the resolution of Mr. Bushnell fixing the salary of the Janitor of the County Buildings at $880.00, for the year 1923 and appointing G. L. Mosher as such janitor, and recommend that such resolution be adopted.

Dated December 8th, 1922.

W. K. Harrison
J. E. Garin
E. W. Miller
Walter Hall
F. S. Peek
H. P. Hogan
A. S. Courter
Committee on Finance

Mr. Bushnell called up his resolution appointing Mr. G. L. Mosher Janitor of the County Buildings and the resolution was adopted.

Mr. Harrison from the Finance Committee presented the following report which was adopted:

To the Board of Supervisors of Cattaraugus County:

Your Committee on Finance and Agriculture have had under consideration the resolution of Mr. Bonsteel appropriating the sum of Six Thousand dollars ($6000.00) for the purpose of eradicating bovine tuberculosis in the county and recommend that such resolution be adopted.

Dated December 8th, 1922.

C. W. Mosher
J. A. Bonsteel
H. G. Hogue
F. S. Peek
Committee on Agriculture

W. K. Harrison
Walter Hall
F. S. Peek
E. W. Miller
H. P. Hogan
A. S. Courter
J. E. Garin
Committee on Finance

Mr. Bonsteel called up his resolution appropriating the sum of $6000.00 for the eradication of Bovine Tuberculosis in the County and the resolution was adopted.

By Mr. Lynde:

Whereas, The Board of Supervisors of the County of Cattaraugus, N. Y., has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid diverse towns in said county in the construction and improvement of various highways in such towns, and

Whereas, a certain highway in the town of Yorkshire is now being constructed and the share of such town for such construction to this date is the sum of $2673.49, and

Whereas, Such sum has been heretofore paid by the County of Cattaraugus and county bonds have been or will hereafter be issued for the payment thereof,

Now, Therefore, the Town Board of the Town of Yorkshire pursuant to the provisions of Section 320-A of the Highway Law, and all acts amendatory, do respectfully petition the Board of Supervisors of the County of Cattaraugus, N. Y., that town bonds in an amount not exceeding the sum of $2673.49, be issued and sold according to law, by the Supervisors of such county, in the name of the Town of Yorkshire and that the proceeds thereof be paid to the county Treasurey and be a part of the funds to be

applied to the payment and redemption of such county bonds so issued, or to be issued, for the payment of the share of such town.

In Witness Whereof the Town Board of the Town of Yorkshire has caused this instrument to be executed this 10th day of Nov., 1922.

V. R. Lynde, Supervisor
Geo. Saxton, Town Clerk
D. W. Nourie, Justice
R. W. Thompsett, Justice
F. E. Weston, Justice

On motion of Mr. Hogue the Board adjourned.

J. A. McCormack,
Journal Clerk.

By Mr. Bushnell:

ACT 1

AN ACT fixing the number of deputy county clerks and assistant clerks in the Cattaraugus county clerk's office, fixing their salaries and repealing all acts and reseolutions in relation thereto heretofore passed by this board.

Section 1.

The county clerk of Cattaraugus County shall appoint one deputy county clerk and not more than two special deputy clerks, one index clerk and as many assistant clerks as may be necessary for the proper conduct of the office, except as hereinafter limited; the county clerk may also appoint one special deputy clerk to serve as clerk of the courts, said last mentioned clerk to be paid in the same manner and at the same rate per diem allowed court officers.

Section 2.

The annual salary of the deputy county clerk shall be fixed at the sum of Eighteen Hundred ($1800.00) Dollars.

The maximum monthly salaries of the index clerk and assistant clerks is hereby fixed as follows:

Section 3.

Index clerk	$125.00
Search clerks	125.00
Motor Vehicle clerk . . .	100.00
Recorders (typewriter)	$75.00
Recorders (pen)	50.00
Comparers	60.00

Section 4.

The county treasurer is hereby directed to pay the salaries authorized by this act monthly, upon the certificate of the county clerk that the persons named in the certificate have performed the services enumerated, and in amount fixed by the county clerk, not exceeding the maximum sum named for the class of service as set forth in section 3 hereof. However, the number of deputies and assistants shall not exceed twelve in number, unless there shall have been filed with the county treasurer a certificate signed by the chairman of this board, and approved by the county auditor, to the effect that, in the opinion of said officers, extra assistants are necessary to be employed for the proper conduct of the county clerk's office. Said certificate shall also state the number of extra assistants to be employed, the salary to be paid, not exceeding the maximum above set forth, and the length of time they shall be employed. The number of assistant clerks so employed upon the certificate of the chairman of this board and the county auditor may be reduced by a certificate setting forth the reasons for such reduction, signed by said officers and filed with the county treasurer.

Section 5.

The county clerk is hereby authorized to allow to each person employed in the office a vacation with full pay of a period not exceeding fourteen days in each year.

Section 6.

All acts or resolutions heretofore passed by this board that are inconsistent with the foregoing provisions are hereby repealed.

Section 7.

This act shall take effect November 1st, 1922.

I hereby certify that the above ACT is a true and correct copy of the ACT as presented to the Board of ,Supervisors October 10 1922, by Mr. Bushnell, and that said ACT received the first reading on above date, second and third reading on October 24th, 1922, and was passed by the following vote October 25th, 1922.

J. B. REEVES,
Clerk of the Board of
Supervisors of Cattaraugus County.

Ayes: Messrs. Bissett, Bonsteel, Both, Bushnell, Carls, Carr, Chamberlain, Cheney, Cole, Congdon, Courter, Devine, Dye, Ellis,

Gere, Walter Hall, Hannigan, Heath, Hogan, Hogue, James, Karn, Laing, Lennon, Lanning, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Rasey, Rogers, Watson, Whipple. 37.

Noes: None.

By Mr. Hall:

AN ACT 2

to authorize the town of Perrysburg, in the County of Cattaraugus and State of New York, to issue bonds for the purpose of borrowing money for the payment of the construction of the culvert and fill on the highway leading from Perrysburg to Gowanda at what is known as "the Highway Bridge" in the town of Perrysburg.

The Board of Supervisors of Cattaraugus County in pursuance of the law conferred by Section 97 of the Highway Law of the state of New York and the acts amendatory thereof and supplemental thereto, and sections 12 and 14 of the county law, and the General Municipal Law, do enact as follows:

A proposition having been duly submitted to the qualified voters of the Town of Perrysburg, N. Y., at a special meeting held in the said Town on the 4th day of November 1922, and voted upon thereat and then and there duly adopted, by majority of the qualified voters present and voting thereat, authorizing the borrowing of the sum of Twelve Thousand ($12000.00) dollars or such part thereof as might be necessary for the purpose of raising money to construct in said town of Perrysburg at what is known as "The high bridge" a culvert and fill, and to issue bonds of the said town of Perrysburg, to secure the payment thereof with interest, of such denominations and maturing at such dates as should be prescribed by the Board of Supervisors, the first installment to be made not earlier than the first day of February 1924, and the said town board of the Town of Perrysburg aforesaid having as required by law duly made application to the Board of Supervisors of said County for authority to borrow money and issue bonds of said town of Perrysburg to the amount of Twelve thousand ($12000.00) dollars for the purpose of constructing said culvert and fill.

Section 1, Resolved, That the town of Perrysburg, in the County of Cattaraugus and State of New York, be and the said town of Perrysburg is hereby authorized and empowered to issue bonds of said town in denominations of one thousand dollars each, with or without coupons, for the payment of the interest thereon, upon the credit of the said town of Perrysburg, to an amount not to exceed the sum of Twelve thousand ($12000.00) dollars, and

to sell and cause the same to be sold in the manner provided by law and at not less than their par value, to pay for the cost of construction of the culvert and fill on the highway leading from Perrysburg to Gowanda, in the town of Perrysburg, at what is known as "The high bridge."

Section 2. The Supervisor of the Town of Perrysburg, before the issue and sale of the bonds herein provided, shall make, execute and file with the town clerk of said town, a good and sufficient bond or obligation payable to said town of Perrysburg, in the penal sum of Twelve thousand dollars, conditioned for the faithful performance of his duties in the issue and sale of said bonds and the lawful application of the funds that may be raised by tax or otherwise for the payment of the bonds so issued in pursuance of this ACT, which may come into his hands.

Section 3. That said bonds shall be made payable at the Bank of Gowanda, Gowanda, N. Y., and shall bear interest (payable in New York Exchange at par) at the rate of not exceeding six per cent per annum, payable annually, on the 1st day of February in each year until fully paid.

Section 4. The bonds issued in accordance with the provisions of this ACT shall be in denominations of One thousand dollars each and shall be payable as follows:

$1000.00 and all accrued interest on the 1st. day of Feb. 1924
$1000.00 and all accrued interest on the 1st. day of Feb. 1925
$1000.00 and all accrued interest on the 1st. day of Feb. 1926
$1000.00 and all accrued interest on the 1st. day of Feb. 1927
$1000.00 and all accrued interest on the 1st. day of Feb. 1928
$1000.00 and all accrued interest on the 1st. day of Feb. 1929
$1000.00 and all accrued interest on the 1st. day of Feb. 1930
$1000.00 and all accrued interest on the 1st. day of Feb. 1931
$1000.00 and all accrued interest on the 1st. day of Feb. 1932
$1000.00 and all accrued interest on the 1st. day of Feb. 1933
$1000.00 and all accrued interest on the 1st. day of Feb. 1934
$1000.00 and all accrued interest on the 1st. day of Feb. 1935

Section 5. That before issuing the bonds authorized by this ACT, the Supervisor of said town shall advertise the same for sale in the manner provided by law and that such bonds shall be sold to the highest bidder and for not less than par. Said bonds shall be signed by the Supervisor and Town Clerk of said town and shall be in substantially the following form, the blanks being properly filled:

State of New York. County of Cattaraugus

Town of Perrysburg

CULVERT BOND OF 1922

The Town of Perrysburg, in the County of Cattaraugus and State of New York, hereby promises, for value received, to pay to the order of ..... or legal representatives, successors or assigns, the sum of One Thousand dollars ($1000.00) in current funds, with interest thereon at the rate of ..... per cent per annum, payable at the Bank of Gowanda, Gowanda, N. Y., said interest to be paid annually on the first day of February hereafter until fully paid, payable in New York Exchange at par.

Tis bond is issued in pursuance of a proposition duly adopted by the qualified voters of the town of Perrysburg, N. Y., present and voting at a special town meeting of said town of Perrysburg held November 4th, 1922, authorizing the same and in pursuance of a resolution held on the 23d. day of November, 1922, authorizing the same, to provide money for the construction of the culvert and fill on the highway leading from Perrysburg to Gowanda in said town of Perrysburg at what is known as "The high bridge," and pursuant to the Town Law, General Municipal Law and the Highway Law of the State of New York, and all acts supplemental thereto and amendatory thereof, and pursuant to proceedings and resolutions of the Town Board of the said Town of Perrysburg.

It is hereby certified and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said town, does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest on this bond as the same respectively shall become due and payable; the full faith and credit of said Town of Perrysburg are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

In Witness Whereof, the Town of Perrysburg has caused this instrument to be signed by the Supervisor and Town Clerk of said Town of Perrysburg the ..... day of .....1922.

.....

As Supervisor of the Town of Perrysburg

.....

As Town Clerk of the Town of Perrysburg

Section 6. The Board of Supervisors of the county of Cattaraugus annually shall assess and levy upon the taxable property of the town of Perrysburg aforesaid a sum sufficient to pay the principal and interest of said bonds as the same shall by the terms thereof respectfully become due and payable and the Supervisor of the Town of Perrysburg shall annually report the amount of such principal and interest to the Board of Supervisors as required by law.

Section 7. This ACT shall take effect immediately.

I, hereby, certify that the above is a true and correct transcript of the ACT as presented by Mr. Hall, and as passed by the Board of Supervisors of Cattaraugus County, on November 23rd., 1922, by the following vote:

Ayes, Messrs, Bisett, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Ellis, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, James, Karn, Lennon, Hogan, Lynde, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rasey, Rogers, Watson, Booth. 36.

Noes: None.

John B. Reeves,

.....

Clerk of the Board of Supervisors
of Cattaraugus County.

AN ACT 3

Passed by the Board of Supervisors of Cattaraugus County.

ACT NO. 3

An Act to authorize the County of Cattaraugus to borrow five hundred thousand dollars on the faith and credit of the County, by the issue of County bonds therefor; to authorize the County Treasurer to issue and negotiate said bonds to provide money to pay for the construction and improvement of various highways in such towns, pursuant to the provisions of Section 320-A of the Highway Law as heretofore determined by the Board of Supervisors, to be known as "Series A" bonds; and to provide for the levy and collection of taxes for the payment of the same.

The Board of Supervisors of the County of Cattaraugus in pursuance of authority conferred by Section 320-A of the Highway Law and the acts amendatory thereof and supplemental thereto and in pursuance of the provisions of Sections 12 and 14 of the County Law, and pursuant to the provisions of sections 6, 7, 8, 9 and 10 of the General Municipal Law, does enact as follows:

WHEREAS, The Board of Supervisors of the County of Cattaraugus New York, has heretofore, pursuant to the provisions of Section 320-A of the Highway Law, determined to aid divers towns in said county in the construction and improvement of various highways in such towns, and has heretofore by procedings duly had and taken, designated the highways which said towns are to construct and improve by the aid of the County, and has ordered the construction and improvement of such highways so designated accordingly, and said Board of Supervisors has also determined by proceedings duly had and taken, the proportion of the costs thereto to be borne by the County and Towns respectively, and

WHEREAS, the total maximum cost of such construction and improvements is estimated at the sum of $1,000,000 and upwards and that sum has by proceedings duly had and taken been appropriated accordingly, and

WHEREAS, there is not sufficient moneys of the County available to pay the amount so appropriated, or any part thereof, after defraying other County expenses, and

WHEREAS, The Board of Supervisors has determined to borrow the whole amount needed for such construction and improvement, upon the bonds of the County, to be issued in Series from time to time as may be required for such purpose.

Section 1: RESOLVED, that there be borrowed at this time upon the bonds of this County, as a part of the moneys so appropriated, and designated Series "B" Bonds, the sum of five hundred thousand dollars and that the County Treasurer be and he is hereby authorized and directed to issue and negotiate said bonds for such sum aforesaid, according to law, at not less than par, and to the best advantage, and apply the proceeds thereof in aid of divers towns of said County in the construction and improvement of various highways in said towns under the provisions of section 320-A of the Highway Law according to and as heretofore determined by the Board of Supervisors or for the payment of certificates of indebtedness issued for such purpose; that prior to the issuance and negotiation of said bonds, said County Treasurer execute, acknowledge and deliver to this Board a Bond, in pursuance of Section 14 of the County Law, in the penal sum of $25,000 to be approved as to form and sufficiency of sureites by the County Judge of this County, for the faithful performance of his duty in issuing said bonds and the lawful application of the funds arising therefrom and of the funds which may be received by tax for the payment thereof, which may come into his hands.

Section 2. That such bonds be issued in the denomination of one thousand dollars, consisting of five hundred bonds of one thousand dollars each, aggregating said sum of five hundred thousand dollars and numbered from one to five hundred, both inclusive, fifty of such bonds to become due and payable yearly commencing five years from the date thereof, with interest not exceeding six per cent per annum, payable semi-annually, said bonds and interest being payable at the office of the Seaboard National Bank, New York City, N. Y., in New York Exchange.

Section 3. That there be raised annually by tax upon the taxable property of the county a sum sufficient to pay the interest and the principal of such bonds as they become due; also that the Board of Supervisors lay and spread upon the taxable property of each town so receiving aid from the County aforesaid an annual tax sufficient to pay the interest and the principal upon such bonds properly payable by each town respectively so receiving such aid as aforesaid.

Section 4. That said bonds shall be in the following form, the blanks being filled, viz:

UNITED STATES OF AMERICA

State of New York. Cattaraugus County.

No $1000.00

KNOW ALL MEN BY THESE PRESENTS, that the County of Cattaraugus, in the State of New York, hereby acknowledges its indebtedness and for value received promises to pay to bearer ....on the ....day of .....,19.... the sum of ONE THOUSAND DOLLARS, together with interest thereon at the rate of ..... per cent per annum, payable on the 15th day of February and 15th day of August, in each year, both principal and interest being payable in gold coin of the United States of America of the present standard weight and fineness, or its equivalent in lawful money of the United States in New York Exchange at the Seaboard National Bank, New York City, N. Y.

This bond is one of an issue of five hundred bonds of like date and tenor except as to date of maturity, aggregating five hundred thousand dollars, known as Series "B" bonds, and issued for the purpose of providing in part the moneys appropriated by the said County of Cattaraugus to aid divers towns in said County in the construction and improvement of various highways in such towns heretofore designated by the Board of Supervisors by proceedings duly had and taken pursuant to the provisions of Section

320-A of the Highway Law, and pursuant to and in strict compliance with the constitution and Statutes of the State of New York, including among others the County Law, the Highway Law and the General Municipal Law, duly had and taken in all respects authorizing the same and authority confirmed by the two-thirds vote of all the Supervisors elected to the Board of Supervisors of the County of Cattaraugus at a meeting thereof duly called and held on the 8th day of December, 1922 the vote so taken and the canvass whereof were made, filed and recorded as required by law.

It is hereby certified and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of this bond, exist, have happened and have been performed in due time, form and manner as required by law; that the amount of this bond, together with all other indebtedness of said County does not exceed any limit prescribed by law; that provision has been duly made for the levy and collection of an annual tax sufficient to pay the principal and interest of this bond as the same respectively shall become due and payable; the full faith and credit of said County of Cattaraugus are hereby irrevocably pledged to the punctual payment of the principal and interest of this bond according to law.

IN WITNESS WHEREOF, the County of Cattaraugus has caused the seal of said County to be hereto affixed and to be signed by the County Treasurer of said County and Chairman of Board of Supervisors of Cattaraugus County in execution thereof and dated this ..... day of ....., 192...

.....
County Treasurer of Cattaraugus County.

.....
Chairman Board of Supervisors, of
Cattaraugus County

Section 5. If coupons are attached to secure the payment of interest, there shall be attached to each of said bonds as shall be issued payable to bearer, the proper number of interest coupons made payable in accordance with this act and with the body of said bond and each of said interest coupons shall bear Fac Simile signatures of the County Treasurer of Cattaraugus County and the Chairman of the Board of Supervisors of said County.

Section 6. This act shall take effect immediately.

The foregoing act was adopted on the 8th day of December, 1922 by the following vote:

Ayes, Messrs: Bisett, Black, Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 36.

Noes: None.

State of New York,
County of Cattaraugus, SS:

We, the undersigned, Chairman and Clerk of the Board of Supervisors of said County, for the year 1922 do hereby certify that the foregoing is a true copy of an act passed by said Board by a vote of two-thirds of all the members elected to said Board.

Dated the 8th day of December, 1922.

(L. S.)

Orla E. Black,
Chairman
J. B. Reeves,
Clerk.

State of New York,
County of Cattaraugus, SS:

I, W. H. Eldredge, Clerk of said County, and of the Courts thereof, do hereby certify, That I have compared the foregoing copy of Act No. 3 with the original, filed and entered in this office December 8, 1922, and now remaining herein, and that said copy is a true transcript therefrom, and of the whole of said original.

IN TESTIMONY, WHEREOF, I have herewith subscribed my name and affixed the seal, of said County, at Little Valley, this 8th day of December, 1922.

W. H. Eldredge, Clerk

ACT NO. 4

By Mr. Dye:

An Act to repeal An ACT, entitled "AN ACT to authorize and direct the Clerk of Cattaraugus County to make deductions from the amounts now required by law to be charged for making and certifying abstracts of the title to real estate in said County," passed December 8th, 1915.

Section 1.

ALL ACTS and resolutions heretofore passed by this Board authorizing and directing the Clerk of this County to make a deduction in the amounts of fees charged for searching and certifying the title to and incumbrances upon the real property in said county are hereby repealed.

Section 2.

This ACT shall take effect January 1, 1923.

I, hereby, certify that the above is a true and correct transcript of ACT No. 4 as passed by the Board of Supervisors of Cattaraugus County, December 8th, 1922, by the following vote:

Ayes, Messrs: Bisett, Black Bonsteel, Bushnell, Carls, Carr, Chamberlain, Austin, Cole, Congdon, Courter, Dye, Gere, Hall, Hall, Hannigan, Harrison, Heath, Hogan, Hogue, Hogue, James, Karn, Hogan, Lynde, Mason, McGavisk, McLaughlin, Miller, Mosher, Nutting, Oyer, Peek, Pierce, Rogers, Watson, Booth. 37.

Noes: None.

J. B. Reeves,
Clerk

General Tax Levy

Of the Town of Allegany for the year 1922

Proportion of State and County Tax	$ 31124.98
Support of Poor at County House	934.08
Maintenance of County Road No's. 601-5264, Miles 55.	300.00
Highway Money System in Town	5000.00
Bridges and Miscellaneous Road Fund in Town	4700.00
Town's Share Town and County Highway, 320-A	6146.35
Rental County Machinery	472.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 2	101.11
Support of Poor in Town	1500.00
Certificate of Indebtedness	4685.20
Town Audits	1510.78
Dist. Lab. Supply Station	1.88
Levy	56476.38
Cr. in Account with County	1120.91
Total Levy	55355.47
Excess	99
Total to Collect	55356.46
Money System Rate .00282	
Village Rate .022509	
Outside Village Rate .025329	

ITEMS OF GENERAL TAX LEVY

Of the Town of Ashford for the year 1922

Proportion of State and County Tax	11895.38
Support of Poor at County House	139.08
Highway Money System in Town	3000.00
Bridges and Miscellaneous Road Fund in Town	1300.00
Town's Share Town and County Highway, 320-A	101.90
Rental County Machinery	616.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	51.84
Certificate of Indebtedness	11164.20
Town Audits	1819.40
Int. on 320-A Bonds	250.00
Dr. in Account with County	41.29
Total Levy	30379.09
Excess	.53
To Collect	30379.62
Outside Village Rate .034181	

ITEMS OF GENERAL TAX LEVY

Of the Town of Carrollton for the Year 1922

Proportion of State and County Tax	11477.68
Support of Poor at County House	319.88
Maintenance of County Road No's. 5418, 8007, Miles 530	250.00
Highway Money System in Town	1600.00
Bridges and Miscellaneous Road Fund in Town	3600.00
Town's Share Town and County Highway, 320-A	2425.46
Rental County Machinery	966.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	50.02
Support of Poor in Town	700.00
Town Audits	1152.54
Dist. Lab. Supply Station	.69
Dr. in Account with County	750.42
Total Levy	23292.69
Deficit	.23
Total to Collect	23292.46
Money System Rate .001891	
Village Rate .022682	
Outside Village Rate .024573	

ITEMS OF GENERAL TAX LEVY

Of the Town of Coldspring for the Year 1922

Proportion of State and County Tax	5778.91
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	1700.00
Town's Share Town and County Highway, 320-A	1041.47
Rental County Machinery	633.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	38.18
Town Audits	744.80
Dr. in Account with County	-20.98
Total Levy	11957.34
Deficit	.33
Total to Collect	11957.01
Money System Rate 11as.m.M1	
Outside Village Rate .026603	

ITEMS OF GENERAL TAX LEVY

Of the Town of Conewango for the Year 1922

Proportion of State and County Tax	11136.85
Support of Poor at County House	329.04
Maintenance of County Road No's 959, 1254, Miles 6.82	350.00
Highway Money System in Town	2500.00
Bridges and Miscellaneous Road Fund in Town	5300.00
Town's Share Town and County Highway, 320-A	363.77
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	73.58
Town Audits	1214.33
G. A. R.	25.00
Dr. in Account with County	4.34
Total Levy	21196.91
Deficit	.43
Total to Collect	21196.48

Money System Rate	.00316
Village Rate	.021945
Outside Village Rate	.025105

ITEMS OF GENERAL TAX LEVY

Of the Town of Dayton for the Year 1922

Proportion of State and County Tax	14053.99
Support of Poor at County House	412.11
Maintenance of County Road No's. 958, 1569, 1568, Miles 7.37	350.00
Highway Money System in Town	4500.00
Bridges and Miscellaneous Road Fund in Town	2700.00
Town's Share Town and County Highway, 320-A	1368.93
Town's Share to Pay Superintendent of School Supervision Dist. No. 4	49.13
Town Audits	1574.94
Estimate of Board of Health	700.00
Dist. Lab. Supply Station	10.04
Dr. in Account with County	272.59
Total Levy	25991.73
Excess	1.17
To Collect	25992.90

Money System Rate	.00471
Village Rate	.015663
Outside Village Rate	.020373

ITEMS OF GENERAL TAX LEVY

Of the Town of East Otto for the Year 1922

Proportion of State and County Tax	7620.98
Maintenance of County Road No. 697, Miles 2.27	100.00
Sinking Fund and Interest on County Road No. 697	86.10
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	1400.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	33.21
Town Audits	4103.97
Levy	15344.26
Cr. in Account with County	258.32
Total Levy	15085.94
Excess	.90
Total to Collect	15086.84
Outside Village Rate .025485	

ITEMS OF GENERAL TAX LEVY

Of the Town of Elko for the Year 1922

Proportion of State and County Tax	1578.59
Highway Money System in Town	1100.00
Bridges and Miscellaneous Road Fund in Town	2200.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	10.43
Certificate of Indebtedness	1096.54
Town Audits	411.84
Levy	6397.40
Cr. in Account with County	15.33
Total Levy	6382.07
Deficit	.04
Total to Collect	6382.03
Outside Village Rate .041013	

ITFMS OF GENERAL TAX LEVY.

Of the Town of Ellicottville for the Year 1922

Proportion of State and County Tax	15591.95
Support of Poor at County House	46.17
Maintenance of County Road No. 1509, Miles 1.52	100.00
Highway Money System in Town	3400.00
Bridges and Miscellaneous Road Fund in Town	6000.00
Rental County Machinery	962.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	67.96

Support of Poor in Town		500.00
Town Audits		1395.17
G. A. R.		75.00
Int. on 320-A Bonds		125.00
Levy		28263.25
By Resolution in Account with County Credit		263.07
Total Levy		28000.18
Excess		.19
To Collect		28000.37
Money System Rate	.004555	
Village Rate	.018919	
Outside Village Rate	.023474	

ITEMS OF GENERAL TAX LEVY

Of the Town of Farmersville for the Year 1922

Proportion of State and County Tax		8921.76
Support of Poor at County House		314.07
Maintenance of County Road No's. 5607, Miles 1.83		100.00
Highway Money System in Town		3250.00
Bridges and Miscellaneous Road Fund in Town		4600.00
For Extraordinary Repairs of Highways in Town		463.78
Town's Share Town and County Highway, 320-A		2390.83
Rental County Machinery		264.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 1		38.52
Certificate of Indebtedness		2000.00
Town Audits		1523.37
Dist. Lab. Supply Station		.54
Dr. in Account with County		241.73
Total Levy		24108.60
Deficit		.77
Total to Collect		24107.83
Outside Village Rate	.032948	

ITEMS OF GENERAL TAX LEVY

Of the Town of Franklinville for the Year 1922

Proportion of State and County Tax	25350.12
Support of Poor at County House	864.74
Maintenance of County Road No. 5544, Miles 5.54	300.00
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	4700.00
Library	560.00
Red Cross	350.00

Town's Share Town and County Highway, 320-A	4689.56
Town's Share to Pay Superintendent of School Supervision Dist. No. 1	109.44
Support of Poor in Town	1000.00
Town Bonds	1300.00
Legion	100.00
Town Audits	3003.34
G. A. R.	100.00
Dist. Lab. Supply Station	1.53
Dr. in Account with County	64.58
Total Levy	43693.31
Excess	5.13
Total to Collect	44498.44
Money System Rate ..... .002164	
Village Rate ..... .019763	
Outside Village Rate ..... .021927	

ITEMS OF GENERAL TAX LEVY

Of the Town of Freedom for the Year 1922

Proportion of State and County Tax	9743.31
Support of Poor at County House	89.93
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	4800.00
Town's Share Town and County Highway. 320-A	3803.45
Rental County Machinery	224.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 1	42.06
Certificate of Indebtedness	3214.10
Town Audits	1313.36
Dist. Lab. Supply Station	.59
Dr. in Account with County	13.69
Total Levy	25244.49
Deficit	.19
Total to Collect	25244.30
Outside Village Rate ..... .028654	

ITEMS OF GENERAL TAX LEVY

Of the Town of Great Valley for the Year 1922

Proportion of State and County Tax	13982.47
Support of Poor at County House	420.03
Maintenance of County Road No's. 1305, 5418, 5265, 1509, Miles 10.58	550.00

Highway Money System in Town	3000.00
Bridges and Miscellaneous Road Fund in Town	3200.00
Town's Share Town and County Highway, 320-A	1903.49
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	60.94
Support of Poor in Town	400.00
Town Audits	2056.24
G. A. R.	100.00
Dr. in Account with County	221.73
Total Levy	25894.90
Deficit	.84
Total to Collect	25894.06
Outside Village Rate .024787	

ITEMS OF GENERAL TAX LEVY

Of the Town of Hinsdale for the Year 1922

Proportion of State and County Tax	12856.58
Support of Poor at County House	541.15
Maintenance of County Road No's. 5137, 5174, 5543, Miles 9.91	500.00
Highway Money System in Town	2400.00
Bridges and Miscellaneous Road Fund in Town	4400.00
Town's Share Town and County Highway, 320-A	3160.13
Rental County Machinery	215.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 2	41.76
Certificate of Indebtedness	1545.00
Town Audits	1391.45
G. A. R.	30.00
Dist. Lab Supply Station	.77
Dr. in Account with County	336.52
Total Levl	27418.36
Excess	.36
Total to Collect	27418.95

ITEMS OF GENERAL TAX LEVY

Proportion of State and County Tax	3237.81
Support of Poor at County House	31.38
Highway Money System in Town	1945.00
Bridges and Miscellaneous Road Fund in Town	235.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 2	10.52

Town Audits	1727.89
Dr. in Account with County	271.39
Total Levy	7458.99
Deficit	.14
Total to Collect	7458.85
Outside Village Rate .02324	

ITEMS OF GENERAL TAX LEVY

Of the Town of Ischua for the Year of 1922

Proportion of State and County Tax	6090.77
Maintenance of County Road No's. 5137, 5543, Miles 6.22	300.00
Highway Money System in Town	2215.00
Bridges and Miscellaneous Road Fund in Town	2845.00
For extraordinary Repairs of Highways in Town	2050.00
For Extraordinary Repairs of Bridges in Town	2575.00
Town's Share Town and County Highway, 320-A	942.48
Town's Share to Pay Superintendent of School Supervision Dist. No. 2	19.79
Dist. Lab. Supply Station	.37
Total Levy	18389.73
Excess	.05
Total to Collect	18389.78
Outside Village Rate .035571	

ITEMS OF GENERAL TAX LEVY

Of the Town of Humphrey for the Year 1922

Proportion of State and County Tax	6686.24
Support of Poor at County House	7.98
Maintenance of County Road No's. 960, 1254, Miles 4.26	200.00
Highway Money System in Town	2400.00
Bridges and Miscellaneous Road Fund in Town	7700.00
For Extraordinary Repairs of Highways in Town	1000.00
For Extraordinary Repairs of Bridges in Town	1200.00
Town's Share Town and County Highway, 320-A	4320.59
Rental County Machinery	400.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	44.17
Support of Poor in Town	200.00
Town Audits	1173.21
G. A. R.	20.00

Dist. Lab. Supply Station	4.78
Levy	25356.97
Cr. in Account with County	31.51
Total Levy	25325.46
Excess	.57
Total to Collect	25326.03
Outside Village Rate ..... .040509	

ITEMS OF GENERAL TAX LEVY

Of the Town of Little Valley for the Year 1922

Proportion of State and County Tax	13573.85
Support of Poor at County House	600.66
Maintenance of County Road No's 1269, 5259, 5259A, Miles 5.95	300.00
Highway Money System in Town	1750.00
Bridges and Miscellaneous Road Fund in Town	2600.00
Town's Share Town and County Highway, 320-A	2947.28
Rental County Machinery	528.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 4	47.45
Support of Poor in Town	400.00
Town Audits	2064.07
American Legion Fund	75.00
Dr. in Account with County	1.79
Total Levy	24888.10
Excess	1.28
Total to Collect	24889.38
Money System Rate ..... .00334	
Village Rate ..... .017443	
Outside Village Rate ..... .020783	

ITEMS OF GENERAL TAX LEVY

Of the Town of Lyndon for the Year 1922

Proportion of State and County Tax	3376.64
Support of Poor at County House	212.61
Highway Money System in Town	1612.00
Bridges and Miscellaneous Road Fund in Town	3850.00
Town's Share Town and County Highway, 320-A	1174.76
Rental County Machinery	615.50
Town's Share to Pay Superintendent of School Supervision Dist. No. 1	14.58
Certificate of Indebtedness	900.00
Town Audits	1092.99

Dist. Lab. Supply Station	.20
Dr. in Account with County	80.19
Total Levy	13929.47
Deficit	.08
Total to Collect	13929.39
Outside Village Rate .050237	

ITEMS OF GENERAL TAX LEVY

Of the Town of Machias for the Year 1922

Proportion of State and County Tax	11457.95
Support of Poor at County House	536.38
Maintenance of County Road No's. 5608, 5607, 8030, Miles 5.83	300.00
Highway Money System in Town	3950.00
Bridges and Miscellaneous Road Fund in Town	4818.00
Town's Share Town and County Highway, 320-A	834.64
Rental County Machinery	544.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 1	49.47
Support of Poor in Town	200.00
Town Bonds	550.00
Town Audits	1652.97
G. A. R.	25.00
Dist. Lab. Supply Station	.69
Dr. in Account with County	75.85
Total Levy	24994.95
Excess	.36
Total to Collect	24995.31
Outside Village Rate .027038	

ITEMS OF GENERAL TAX LEVY

Of the Town of Mansfield for the Year 1922

Proportion of State and County Tax	7532.00
Support of Poor at County House	257.64
Highway Money System in Town	3080.00
Bridges and Miscellaneous Road Fund in Town	2900.00
Town's Share Town and County Highway, 320-A	3013.10
Town's Share to Pay Superintendent of School Supervision Dist. No. 4	26.33
Town Audits	1430.71
Levy	18239.78
Cr. in Account with County	32.56

Total Levy	18207.22
Excess	.15
Total to Collect	18207.37
Outside Village Rate .030594	

ITEMS OF GENERAL TAX LEVY

Of the Town of Napoli for the Year 1922

Proportion of State and County Tax	4707.99
Support of Poor at County House	80.34
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	2200.00
Town's Share Town and County Highway, 320-A	2539.04
Rental County Machinery	320.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	31.10
Support of Poor in Town	500.00
Town Bonds	1166.00
G. A. R.	20.00
Dr. in Account with County	.42
Total Levy	14551.13
Excess	19.15
Total to Collect	14570.28
Outside Village Rate .037744	

ITEMS OF GENERAL TAX LEVY

Of the Town of New Albion for the Year 1922

Proportion of State and County Tax	13344.38
Support of Poor at County House	260.36
Maintenance of County Road No's. 695, 1269, 1275, 1568, Miles 8.92	450.00
Sinking Fund and Interest on County Road No. 695	83.16
Highway Money System in Town	2500.00
Bridges and Miscellaneous Road Fund in Town	2000.00
Town's Share Town and County Highway, 320-A	3291.72
Rental County Machinery	824.00
Town's Share t Poay Superintendent of School Supervision Dist. No. 4	46.65
Support of Poor in Town	200.00
Town Audits	1542.68
Levy	24542.95
Cr. in Account with County	90.93
Total Levy	24452.02

Excess		33.86
Total to Collect		24485.88
Money System Rate	.00443	
Village Rate	.017061	
Outside Village Rate	.021491	

ITEMS OF GENERAL TAX LEVY

Of the Town of Olean Town for the Year 1922

Proportion of State and County Tax		22109.13
Support of Poor at County House		269.61
Maintenance of County Road No's. 731, 5066		200.00
Sinking Fund and Interest on County Road No. 731		198.90
Highway Money System in Town		2500.00
Bridges and Miscellaneous Road Fund in Town		2500.00
Town's Share Town and County Highway, 320-A		102.27
Town's Share to Pay Superintendent of School Supervision Dist. No. 2		71.82
Certificate of Indebtedness		5972.61
Town Audits		2056.86
Dist. Lab. Supply Station		1.33
Dr. in Account with County		91.40
Levy		36073.93
Credit on 320-A Sluices		1000.00
Total Levy		35073.93
Excess		2.61
To Collect		35076.54
Outside Village Rate	.024	

ITEMS OF GENERAL TAX LEVY

Of the Town of Olean City for the Year 1922

Proportion of State and County Tax		168836.07
Support of Poor at County House		4026.41
Dist. Lab. Supply Station		10.17
Dr. in Account with County		7306.50
Total Levy		180179.15
Deficit		148.11
Total to Collect		180031.04
Outside Village Rate	.012257	

ITEMS OF GENERAL TAX LEVY

Of the Town of Otto for the Year 1922

Proportion of State and County Tax		9052.92
Maintenance of County Road No. 696, Miles 4.04		200.00

Sinking Fund and Interest on County Road No. 696 ..	217.83
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	5100.00
Rental County Machinery	500.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 4	31.65
Certificate of Indebtedness	1000.00
Town Audits.	852.90
Levy	18955.30
Cr. in Account with County	364.47
Total Levy	18590.83
Total to Collect	18591.29
Excess	.46
Outside Village Rate . . .... .029074	

ITEMS OF GENERAL TAX LEVY

Of the Town of Perrysburg for the Year 1922

Proportion of State and County Tax	10130.24
Support of Poor at County House	207.48
Highway Money System in Town	2650.00
Bridges and Miscellaneous Road Fund in Twon	6350.00
Bridges	850.00
Town's Share Town and County Highway, 320-A	187.28
Rental County Machinery	744.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 4	35.41
G. A. R.	50.00
Certificate of Indebtedness	2100.00
Town Audits	1950.95
Dist. Lab. Supply Stations	7.23
Int. on 320-A Bonds	185.43
Dr. in Account with County	25.64
Total Levy	24623.66
Deficit	.36
Total to Collect	24623.30
Money System Rate . ..... .005251	
Village Rate . . .. .025427	
Outside Village Rate . . .... .030678	

ITEMS OF GENERAL TAX LEVY

Of the Town of Persia for the Year 1922

Proportion of State and County Tax	18132.14
Support of Poor at County House	528.74

Maintenance of County Road No's. 958, 1568, Miles 4.19		200.00
Highway Money System in Town		1500.00
Bridges and Miscellaneous Road Fund in Town		4700.00
Town's Share Town and County Highway, 320-A		2755.51
Rental County Machinery		944.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 4		63.38
Support of Poor in Town		500.00
G. A. R.		40.00
Dist. Lab. Supply Station		12.95
Dr. in Account with County		521.72
Total Levy		29898.44
Deficit		.79
Total to Collect		29897.65
Money System Rat .e	.00472	
Village Rate	.018168	
Outside Village Rate	.022888	

ITEMS OF GENERAL TAX LEVY

Of the Town of Portville for the Year 1922

Proportion of State and County Tax		16931.49
Support of Poor at County House		810.76
Maintenance of County Road No. 730, Miles 2.84		150.00
Sinking Fund and Interest on County Road No. 730		336.81
Highway Money System in Town		3000.00
Bridges and Miscellaneous Road Fund in Town		4500.00
Town's Share Town and County Highway, 320-A		4585.65
Town's Share to Pay Superintendent of School Supervision Dist. No. 2		55.00
Support of Poor in Town		1000.00
Town Bonds		2100.00
Certificate of Indebtedness		4027.38
Town Audits		2266.92
G. A. R.		50.00
Dist. Lab. Supply Station		1.02
Levy		39815.03
In Account with County		174.29
Total Levy		39640.74
Deficit		.89
Total to Collect		39639.85
Money System Rate	.003094	
Village Rate	.024004	
Outside Village Rate	.027098	

ITEMS OF GENERAL TAX LEVY
Of the Town of Randolph for the Year 1922

Proportion of State and County Tax	13305.88
Support of Poor at County House	108.40
Maintenance of County Road No's. 5258-A, Miles 3.13	150.00
Highway Money System in Town	2000.00
Bridges and Miscellaneous Road Fund in Town	2200.00
Town's Share Town and County Highway, 320-A	4474.02
Rental County Machinery	606.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	87.91
Support of Poor in Town	500.00
G. A. R.	75.00
Dr. in Account with County	6.83
Total Levy	23514.04
Deficit	3.97
Total to Collect	23510.07
Money System Rate .006314	
Village Rate .021158	
Outside Village Rate .027472	

ITEMS OF GENERAL TAX LEVY
Of the Town of Red House for the Year 1922

Proportion of State and County Tax	4705.89
Support of Poor at County House	38.00
Highway Money System in Town	1600.00
Bridges and Miscellaneous Road Fund in Town	1600.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	20.51
Support of Poor in Town	200.00
Refund of R. R. Co. Overpaid Taxes	1800.00
Dr. in Account with County	276.88
Total Levy	10241.28
Excess	.51
Total to Collect	10241.79
Outside Village Rate .023685	

ITEMS OF GENERAL TAX LEVY
Of the Town of Salamanca Town for the Year 1922

Proportion of State and County Tax	3559.83
Maintenance of County Road No's. 5265, Miles 159	100.00
Highway Money System in Town	681.00
Bridges and Miscellaneous Road Fund in Town	800.00

For Extraordinary Repairs of Bridges in Town	510.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 3	15.52
Town Audits	774.75
Dr. in Account with County	86.46
Total to Collect	6527.56
Outside Village Rate ..... .021607	

ITEMS OF GENERAL TAX LEVY

Of the Town of Salamanca City for the Year 1922

Proportion of State and County Tax	66394.61
Support of Poor at County House, (City will lay)	1701.95
Town's Share Town and County Highway, 320-A (City will lay)	5.50
Dr. in Account with County, (City will lay)	1781.78
Total Levy	66394.61
Excess	.37
Total to Collect	66394.98
Outside Village Rate ..... .01142	

ITEMS OF GENERALTAX LEVY

Of the Town of South Valley for the Year 1922

Proportion of State and County Tax	2213.91
Support of Poor at County House	208.05
Highway Money System in Town	1250.00
Bridges and Miscellaneous Road Fund in Town	1150.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 5	14.63
Support of Poor in Town	200.00
Certificate of Indebtedness	1021.00
Town Audits	723.35
Dr. in Account with County	315.04
Total Levy	7095.98
Excess	.03
Total to Collect	7096.01
Outside Village Rate ..... .037763	

ITEMS OF GENERA LTAX LEVY

Of the Town of Yorkshire for the Year 1922

Proportion of State and County Tax	10639.20
Support of Poor at County House	94.67
Maintenance of County Road No's. 1170, 8030, Miles 5.73	300.00

Highway Money System in Town		2000.00
Bridges and Miscellaneous Road Fund in Town		1025.00
For Extraordinary Repairs of Highways in Town		500.00
For Extraordinary Repairs of Bridges in Town		2000.00
Town's Share Town and County Highway, 320-A		73.49
Rental County Machinery		392.00
Town's Share to Pay Superintendent of School Supervision Dist. No. 1		45.93
Support of Poor in Town		200.00
Town Bonds		4825.00
Certificate of Indebtedness		3830.00
Town Audits		1272.82
Dist. Lab. Supply Station		.64
Dr. in Account with County		183.74
Total Levy		27382.49
Excess		.07
Total to Collect		27382.56
Money System Rate	.004453	
Village Rate	.028548	
Outside Village Rate	.033001	

Town Accounts

W,e the undersigned, the Board of Town Auditors of said Town do hereby certify:
That the following is an abstract of the names of all persons who have presented to said Board, accounts to be audited, the amount claimed by each of said persons, and the amounts finally audited to them respectfully, to wit:

TOWN OF ALLEGANY

Names of Persons for whom Account is Drawn	Nature of Claim	Amount Claimed	Amount Allowed
W. C. Overton,	Enrollment Clerk	$ 8.00	$ 8.00
Mac Krumpf,	Enrollment Clerk	8.00	8.00
Myrtle M. Bennett,	Enrollment Clerk	8.00	8.00
Geo. L. Kyser,	Enrollment Clerk	8.00	8.00
Kate Hare,	Enrollment Clerk	8.00	8.00
Mabel Malby,	Enrollment Clerk	8.00	8.00
Limon Philips,	Inspector of Election and Mess.	32.00	32.00
M. L. Russell,	Inspector of Election	8.00	8.00
Margaret Zister,	Inspector of Election	22.00	22.00
Iro Wally,	Inspector of Election	22.00	22.00
Agnes Bockmire,	Inspector of Election	22.00	22.00
Alice Cassidy,	Inspector of Election	22.00	22.00
Merton C. Kyser,	Inspector of Election	23.00	23.00
Anna Cran,	Inspector of Elec. and Messenger.	31.00	31.00
Mary A. Gallets,	Inspector of Election	22.00	22.00
Georgia H. Klice,	Inspector of Election Cert..	23.00	23.00
Nora Hitchcock,	Inspector of Elec. and Mess.	32.00	32.00
May E. Wright,	Inspector of Election cert.	23.00	23.00
Allegany Citizen,	Printing	45.25	45.25
Jacob S. Hick, M. D.,	Health Officer	267.00	267.00
Fred Phillip,	Custodian of Machines	26.00	26.00
Edwin C. Green,	Assisting Custodian	3.00	3.00
Joseph F. Krampf,	Registrar of Vital Statistics	52.25	52.25
W. C. Overton,	Police Justice Services	21.40	21.40
John J. Walley,	Overseer of Poor Services	96.00	96.00
John Laubenshal,	Member Farm Board	48.00	48.00
Lawrence Mindler,	Fighting Forest Fires	4.80	4.80
Howard Grandusky,	Fighting Forest Fires	2.80	2.80
Walter Grandusky,	Fighting Forest Fires	2.80	2.80
Riley and Ryan,	Fighting Forest Fires	17.60	17.60

Chas McCarty, Fighting Forest Fires	4.80	4.80
Clarence Hall, Fighting Forest Fires	6.80	6.80
Edward Kyser, Fighting Forest Fires	8.80	8.80
Geo. L. Kyser, Fighting Forest Fires	8.80	8.80
Kenneth Kyser, Fighting Forest Fires	9.60	9.60
Merton Kyser, Fighting Forest Fires	8.80	8.80
Cornilius McCabe, Jr., Fighting Forest Fires .	4.50	4.50
G. W. Stevenson, Fighting Forest Fires	4.50	4.50
P. E. O'Meara, Fighting Forest Fires	4.50	4.50
J. P. Forness, Fighting Forest Fires	4.50	4.50
Lawrence O'Meara, Fighting Forest Fires . . .	4.50	4.50
Rue Mindler, Fighting Forest Fires	4.80	4.80
S. M. Whitlock, Member Farm Board	12.00	12.00
M. P. Clair, Member Farm Board, Justice Peace Service	52.00	52.00
Ed. L. Carls, Dis. Road Money and Expenses .	175.84	175.84
Wm. Anger, Suppers	13.88	13.88
Allegany Hardware Co., Suppers	10.20	10.20
Minihart Brunnell, Constable Services	1.65	1.65
John J. Wanny—— To Pay Bills Outstanding	175.00	175.00
Emiel Yehl, Town	10.00	10.00
Frank Miller, Town	15.00	15.00
Chas. L. Norton, Services for the year	138.24	138.24
Herman Schuell, Assessor	210.00	210.00
Jas. H. McKerma, Assessor	210.00	210.00
Frank Conhiser, Assessor, Copying roll . . .	235.00	235.00
		2250.61

General Highway Fund	$5000.00
Bridge Fund	1500.00
Machinery Fund	200.00
Sewer Fund and Salary of SYs and Deputy	3000.00
Poor Fund	1500.00
Certificate of Indebtedness	4420.00
Ints. on Certificate of Indebtedness	255.20

TOWN OF ASHFORD

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	Elon Zetweik,	Inspector and Messenger . .	$ 40.60	$ 40.60
2	Floyd C. Scott,	Inspector	20.00	20.00
3	Chas. H. Ploger,	Inspector and Poll Clerk.	15.00	15.00
4	Elmer Rice,	Inspector and Messenger . . .	40.44	40.44
5	Ada Ploger,	Sec'y of Grange for hall . . .	25.00	25.00

6	Claude L. Hughey, Poll Clerk	10.00	10.00
7	Cortland Hughey, Inspector	25.00	25.00
8	James S. Maloney, Inspector	25.00	25.00
9	Albert H. Drake, Inspector	25.00	25.00
10	Dr. M. B. Johnston, Laboratory Supplies	10.00	10.00
11	L. L. Oyer, 14 days board meeting	56.00	56.00
	Office Expenses	62.62	62.62
	Disbursement of Highway and School Moneys, total	559.43	557.43
12	A. H. Murphy, Poll Clerk	10.00	10.00
13	James H. Turner, Constable	11.00	8.00
14	Henry Behrens, Services on Board	24.00	24.00
15	Eugene Elderkin, Services on Board	28.00	28.00
16	J. E. Hanson, Services on Board	32.00	32.00
17	W. H. Proctor, Services on Board	32.00	32.00
18	Peter Simons, Poll Clerk	10.00	10.00
19	Chas. I. Graham, Inspector	25.00	25.00
20	Lewie Stady, Inspector	25.00	25.00
21	W. H. Proctor, Justices Services	6.75	6.75
22	C. P. Rowland, Town Clerk	80.00	80.00
23	O.Aldnow, Constable and Truant Officer	28.50	28.50
24	I. H. Stanbro, M. D., Health Reports	5.75	5.75
25	W. H. Proctor, Hall Rent	25.00	25.00
26	Chas. Rowland, 31 days Assessor	108.50	108.50
27	Chas. Demmon, 32 days Assessor	112.00	112.00
28	Frank Felton, 32 days Assessor	112.00	112.00
29	E. L. Fish, M. D., Health Officer	190.31	190.31
30	C. P. Rowland, Local Registrar	33.75	33.75
31	Wm. Rupp, Vital Statistics	10.75	10.75

TOWN OF CARROLLTON

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	J. M. Arrowsmith, Assessor		140.00	140.00
2	Edwin F. Sweet, Assessor		128.00	128.00
3	John Cogswell, Assessor		132.00	132.00
4	J. E. Garin, Treas.	Rent of Hall Elec. Day	10.00	10.00
5	Patrick Hogan, Trus.	Rent of School Bldg. Election Day	20.00	20.00
6	Ray G. Baker, Justice Acct.		16.00	16.00
7	W. C. Holleden, Justice Acct.		23.44	23.44
8	Thomas Lycett, Justice Acct.		23.00	23.00
9	W. A. Ryan, Justice Acct.		18.00	18.00

10	H. W. Soules, Truant Officer	26.20	26.20
11	W. J. Ruble, Town Clerk	67.18	67.18
12	Fred Larson, Election Clerk	10.00	7.00
13	Elizabeth Lane, Election Inspector	17.00	14.00
14	Fred M. Lane, Election Inspector	18.00	18.00
15	David Miller, Election Inspector	15.00	15.00
16	James W. Lycett, Election Inspector	15.00	15.00
17	Byron Remington, Jr., Election Clerk	5.00	5.00
18	W. J. Ruble, Registrar	28.00	28.00
19	Leo Ryan, Election Inspector	15.00	12.00
20	Joseph Caruso, Election Clerk	5.00	5.00
21	James Murray, Election Inspector	27.05	27.05
22	Roy Baker, Election Inspector	25.00	22.00
23	Vere Hale, Election Inspector	27.50	22.00
24	Lena M. Smith, Election Inspector	7.50	5.00
25	Eva Lamb, Election Inspector	5.00	5.00
26	H. L. Dempsey, Election Clerk and Ins.	15.00	12.00
27	Harry J. Lycett, Election Inspector	20.00	20.00
28	Williamson Law Book Co., Law Books	22.18	13.18
29	J. E. Garin, Supervisor	120.92	120.92
30	John Paton, Setting up Booths	10.00	10.00
31	J. H. Wilson, Compensation Insurance	138.06	138.06
32	Mildred P. Frohnappel, Overseer of Poor	34.51	34.51

TOWN OF COLDSPRING

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	N. E. May, Inspector	27.00	27.00
2	E. S. May, Inspector	38.20	38.20
3	Anthony Covert, Inspector	18.00	18.00
4	P. A. Lyon, Inspector	24.00	24.00
5	Walter Stevens, Ballot Clerk	8.00	8.00
6	Chas. Gefford, Ballot Clerk	8.00	8.00
7	Edgar Jones, Ballot Clerk	8.00	8.00
8	L. E. Stary, Inspector	8.00	8.00
9	J. A. Covert, Ex. Justice	4.00	4.00
10	H. D. Snover, Truant Officer	3.00	3.00
11	P. A. Lyon, Ex. Supervisor	5.00	5.00
12	W. L. Waite, Assessor	44.00	44.00
13	F. W. Gates, Assessor	64.00	64.00
14	F. S. Eddy, Assessor	66.00	66.00
15	M. D. Johnson, Printing	2.55	2.55
16	H. D. Snover, Health Officer	94.50	94.50

17	Jerome Newton, Fighting Fire	12.00	12.00
18	Samuel H. C. Smith, Fighting Fire	3.00	3.00
19	N. E. May, Fighting Fire	1.50	1.50
20	L. E. Stary, Fighting Fire	1.50	1.50
21	E. L. Heath, Fighting Fire	9.00	9.00
22	E. T. Jaquay, Vital Statistics	26.25	26.25
23	E. T. Jaquay, Town Clerk	62.59	62.59
24	Chas. Gifford, Fighting Fire	6.00	6.00
26	E. L. Heath, Supervisor	51.93	51.93
26	E. L. Heath, Supervisor	51.93	52.93
27	T. P. Butler, Overseer of Poor	10.00	10.00
28	James Powers, Fighting Fire	18.00	18.00
29	Geo. Stevens, Fighting Fire	1.50	1.50
30	H. C. Chamberlin, Justice	24.00	24.00
31	Jerome Newton, Justice	24.00	24.00
32	F. C. Heier, Justice	24.00	24.00
33	Emil Geuske, Fighting Fire	1.50	1.50

TOWN OF CONEWANGO

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Williamson Law Book Co., Justice Manuals	20.00	20.00
2	Chas. Biglow, Assessor	80.00	80.00
3	S. N. Miller, Tres., Rent of Hall	30.00	30.00
4	Carey W. Jenks, Inspector of Election . .	27.00	27.00
5	Roxie Merrill, Inspector of Election	25.00	25.00
6	Marcia Gardner, Inspector of Election . . .	6.00	6.00
7	Penn Construction Co., Ballot Boxes . . .	23.80	23.80
8	Chas. E. Houghtaling, Sales Book	13.25	13.25
9	H. G. Merrill, Town Clerk	76.27	76.27
10	Ellsworth Kessler, Justice Peace	34.36	34.36
11	W. H. Milks, Justice Peace	30.25	30.25
12	Orr Kinney, Justice Peace	20.00	20.00
13	Clair Tuttle, Assessor	80.00	80.00
14	Claud Darling, Inspector Election	33.00	33.00
15	Donald Archer, Poll Clerk	8.00	8.00
16	Geo. G. Myers, Poll Clerk	8.00	8.00
17	Frank Howard, Inspector Election	19.00	19.00
18	L. L. Timbocker, Inspector Election . . .	53.10	53.10
19	Frank Pritchard, Ex. Town Clerk	16.60	16.60
20	Leo E. Covert, Poll Clerk	8.00	8.00
21	Edwin M. Jenks, Primary Day	6.00	6.00
22	Clarence Pool, Inspector Election	33.00	33.00
23	Geo. Gardner, Inspector Election	24.00	24.00

24	Minnie E. Glover, Inspector Election . . .	32.00	32.00
25	Penn Construction Co., Ballot Boxes . . .	23.80	23.80
26	Lewis Myers, Ex. Supervisor	14.71	14.71
27	Clifford Milks, Poll Clerk	8.00	8.00
28	H. F. Watenpaw, Assessor	80.00	80.00
29	H. L. Bushnell, Justice	4.00	4.00
30	M. E. Hawley, Health Officer	106.75	106.75
31	Irving Pool, Overseer of Poor	24.00	24.00
32	Chas. C. Mason, Supervisor	246.44	246.44
33	May K. Phillips, Memorial Fund	25.00	25.00

TOWN OF DAYTON

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	F. S. Peek, Supervisor	509.62	509.62
2	Lafayette Raulett, Town Clerk	120.84	120.84
3	W. J. Smith, Justice	44.00	44.00
4	A. C. White, Justice	44.00	44.00
5	J. F. Casten, Justice	24.00	24.00
6	Frank Ernest, Justice	40.00	40.00
7	Frank Ernst, Justice Criminal	8.75	8.75
8	August Nelson, Assessor	124.00	124.00
9	Chas. J. McIntiyr, Assessor	120.00	120.00
10	Eugene Lafferty, Assessor	112.00	112.00
11	H. M. Hooker, Overseer of Poor	56.00	56.00
12	John P. Eisenberger, Health Officer . . .	28.33	28.33
13	C. E. Hoyln, Inspector Election, 2 Dist. . .	30.76	30.76
14	H. J. Ingersoll, Inspector Election, 2 Dist.	30.76	30.76
15	Alice McDonald, Inspector Election, 2 Dist.	24.00	24.00
16	L. C. Mather, Inspector of Election, 2 Dist.	23.00	23.00
17	Jessie Perry, Ballot Clerk	8.00	8.00
18	Irving Waters, Ballot Clerk	8.00	8.00
19	Jamex Bixby, Inspector Election, 1 Dist. .	36.88	36.88
20	Lottie C. Bunce, Inspector Election, 1 Dist.	24.00	24.00
21	Burt L. English, Inspector Election, 1 Dist.	24.00	24.00
22	Herm Zanger, Inspector Election, 1 Dist.	24.00	24.00
23	Dora A. Ernst, Ballot Clerk, 1 Dist. . . .	8.00	8.00
24	Inez Hall, Ballot Clerk	8.00	8.00
25	N. L. Rowe, Hall Rent, 2 Dist.	37.50	37.50
26	Gregory & Tayler, Hall Rent, 2 Dist. . . .	37.50	37.50
27	E. E. Stearns, Constable	4.50	4.50
28	Colon Fluker, Constable	3.00	3.00
29	Urbin Howard, Constable	1.50	1.50
30	Chas. Hotbz, School Director	10.00	10.00

TOWN OF EAST OTTO

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	Albert A. Bird,	Work as Attorney	50.00	50.00
2	W. H. Meyer,	Supplies	25.30	25.30
3	M. L. Ellsworth,	Foreman on Town and County Road	104.00	104.00
4	H. M. Lincoln,	Supplies	5.03	5.03
5	H. M. Lincoln,	Highway Commissioner	156.00	156.00
6	H. M. Lincoln,	Foreman on Town and Co. Road, 112 days claimed, 106 allowed	448.00	424.00
7	Andrew Thellefsen,	Labor and Supplies	12.95	12.95
8	Robert Jewett,	Registrar	8.50	8.50
9	Lewie Welcust,	Assessor	65.00	65.00
10	Lester Russell,	Inspector	34.00	34.00
11	L. H. Goodnop,	Inspector	34.00	34.00
12	Jno. L. Sikes,	Voting Machine Custodian	20.00	20.00
13	C. H. Edmunds,	Board Meeting	4.00	4.00
14	L. V. Sikes,	Watering Trough	3.00	3.00
15	C. C. Rush,	Truant Officer	29.73	29.73
16	V. D. Gaylord,	Inspector	46.00	46.00
17	Rhea Galloway,	Register	24.50	24.50
18	J. D. Laing,	Mdse.	207.50	207.50
19	S. C. Harvey,	Overseer of the Poor	18.50	18.50
20	M. L. Ellsworth,	Foreman of Town and County Road	648.00	648.00
21	W. H. Meyer,	Supplies	10.45	10.45
22	M. L. Ellsworth,	Miscellaneous Accout	12.30	12.30
23	M. L. Ellsworth,	Ex. on Car	163.09	163.09
24	E. D. Williams,	Health Officer	106.20	106.20
25	E. S. Meyer,	Inspector	34.00	34.00
26	Rhea Galloway,	Services of Town Clerk	49.65	49.65
27	C. B. Sikes,	Lumber	6.00	6.00
28	H. O. Meyers,	Highway	842.90	842.90
29	Jno. Hamele Store,	Supplies	8.20	8.20
30	L. A. Luicole,	Justice	32.00	32.00
31	W. H. Meyer,	Justice	28.00	28.00
32	G. A. Beach,	Justice	32.00	32.00
33	N. D. Bailey,	Assessor	65.00	65.00
34	John Laing,	Supervisor	28.00	28.00
35	John Nelligan,	Lighting Lanterns	33.00	33.00
36	John Laing,	Supplies	373.68	373.68
37	Harry Meyers,	Assessor	65.00	65.00
38	C. T. Coburn,	Town Board	30.50	30.50

39	John Laing, Salery of Supervisor, Misc. ..	273.75	273.75
40	C. E. Wing, Lighting Road Lamps	19.31	19.31
41	Andrew Thellefsen, County Road	105.89	105.89
42	Andrew Thellfsen, Town Road	9.40	9.40
43	H. G. Waterman, Repairing Tools Town Road	2.50	2.50
44	Chas. Tarbot, Janitor	3.00	3.00
45	L. C. Hubbard, Repairing County Road Tools	12.80	12.80
46	H. M. Lincoln, Int. on Acc't	34.80	34.80

TOWN OF ELKO

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	C. H. Morrison, Supervisor on Town Bd...	19.00	19.00
2	C. H. Morrison, Sup., Disbursement	50.00	50.00
3	F. E. Morrison, Sup. Services	22.92	22.92
4	E. M. Bartholomew, Town Board	13.00	13.00
5	Floyd Carnahan, Town Board	6.00	6.00
6	M. W. Carnahan, Town Board	16.00	16.00
7	H. M. Campbell, Town Board	9.00	9.00
8	Lee Morrison, Town Board	4.00	4.00
9	Ercell Foskett, Town Clerk	33.27	33.27
10	Ercell Foskett, Vital Statistics	22.75	22.75
11	Joseph Powers, Assessor	18.00	18.00
12	Frank Carnahan, Assessor	21.00	21.00
13	Milo Young, Assessor	15.00	18.00
14	Harry Carnahan, Inspector Election . ..	29.20	23.20
15	Jay Hotchkiss, Inspector Election	20.00	12.00
16	Oscar Tolcath, Inspector Elections	21.00	16.00
17	Victor Brown, Inspector Election	24.20	20.20
18	Josephine Holt, Poll Clerk	6.00	6.00
19	Boyd Young, Poll Clerk	6.00	6.00
20	Pearl Carnahan, Ballot Clerk	3.00	3.00
21	Bertha Watters, Ballot Clerk	3.00	3.00
22	Geo. Carnahan, Poor Master	4.00	4.00
23	H. D. Snover, Health Officer	40.50	40.50
24	Geo. Brown, Truant Officer	4.00	4.00
25	Irma Campbell, Truant Officer	6.00	6.00
26	Frank Nuttall, Town Hall Rent	15.00	15.00
27	Ida Brown, Overseer Poor	8.00	
28	Peoples' State Bank, Certificate Deposit .	1096.54	1096.54

TOWN OF ELLICOTTVILLE

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	W. B. Johnston, M. D.,	Examination in Lunacy	5.00	5.00
2	Arthur Putnam,	Salary Overseer of Poor.	100.00	100.00
3	William H. Greene,	Election Inspector	22.50	22.50
4	Morris Cotter,	Election Inspector	40.60	40.60
5	M. W. Kiernan,	Election Inspector and Clerk	24.50	24.50
6	Roy Blemdinger,	Election Clerk	11.50	11.50
7	John Mullally,	Election Inspector	34.00	34.00
8	Louin Barthalomew,	Election Clerk	11.00	11.00
9	C. A. Deming,	Election Inspector	44.60	44.60
10	L. W. Barthalomew,	Reg. Vital Statistics	9.07	9.07
11	C. Hughey,	Town Clerk, Fees and Ex.	130.19	130.19
12	A. K. Stambro,	Electric Lamps for Town House	1.80	1.80
13	Chas. Walrath, M. D.,	Vital Statistics	3.75	.50
14	W. S. Hammond,	Constable Fees	9.50	6.00
15	J. Arno Hammond,	Electoin Inspector	40.10	40.10
16	Wm. Litchfield,	Election Clerk	11.00	11.00
17	Henry Barron,	Election Inspector	11.00	11.00
18	M. J. O'Conner,	10 sheets of tin for voting booths	1.50	1.50
19	A. L. Nichols,	Election Inspector	20.00	20.00
20	A. W. Smallman, M. D.,	Vital Statistics	2.25	2.25
21	George Dietter,	Justice of Peace	40.00	40.00
22	Clayton C. Hughey,	Vital Statistics	25.75	25.75
23	A. K. Stambro,	Tin for Voting Booths	2.00	2.00
24	A. W. Smallman, M. D.,	Ex. for Lunacy	5.00	5.00
25	Arthur Payne,	Premium on Bond	5.00	5.00
26	A. L. Nichols,	Bond Premiums	10.00	10.00
27	H. E. Bolles,	Justice of Peace	40.00	40.00
28	John W. Ellis,	Fees and Compensation	73.65	73.65
29	Arthur Payne,	Justice of Peace	12.00	12.00
30	H. E., Bolles,	Janitor	9.00	9.00
31	F. E. Wooden,	Constables Fees	1.60	1.60
32	Michael Fitzpatrick,	Justice of Peace	40.00	40.00
33	Estate of Daniel Friel,	Services as Assessor	45.00	45.00
34	W. B. Johnston,	Health Officer	121.81	121.81
35	Clayton C. Hughey,	Highway Salary	25.00	25.00
36	Walter Simms,	Truant Officer	26.65	26.65
40	Alex Bird,	Services as Assessor	40.50	40.50

37	Guy M. Pettit, Services as Assessor	123.00	123.00
38	Frank Langhans, Services as Assessor . .	108.00	108.00
39	H. J. Dunkleman, Election Inspector . . .	40.60	40.60
41	Edward McElroy, Election Inspector . . .	33.50	33.50
11	O. J. Strong, Justice	33.00	33.00
42	A. E. Ames, Use of Hall for Election . . .	40.00	40.00

TOWN OF FARMERSVILLE

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Ralph S. Hall, Justice, Criminal work . .	5.30	5.30
2	Ralph S. Hall, Justice, Criminal work . . .	11.00	11.00
3	Ralph S. Hall, Justice, Criminal work . . .	8.95	8.95
4	R. L. Christie, Justice	24.00	24.00
5	James Dornan, Justice	28.00	28.00
6	Ralph S. Hall, Guard on Election Day . . .	10.00	10.00
7	James Dornan, Justice work	8.00	8.00
8	Ralph S. Hall, Truant Officer	20.00	20.00
9	Ralph S. Hall, Justice	34.00	34.00
10	W. N. Slocum, 320-A Road Foreman	120.00	120.00
11	W. N. Slocum, Expense	32.00	32.00
12	C. L. Hughes, Expense	132.60	132.60
13	C. L. Hughes, Supt. of Highways	187.50	187.50
14	J. A. Bonsteel, Supervisor	173.35	173.35
15	C. F. Agett, Town Clerk	68.00	68.00
16	F. C. Ballard, Physician	1.75	1.75
17	F. C. Ballard, Health Officer	97.82	97.82
18	H. K. Hardy, Physician	7.50	7.50
19	B. F. Goerss, Assessor	10.00	10.00
20	John S. Williams, Assessor	67.00	67.00
21	Fred Pixley, Assessor	60.00	60.00
22	Leon E. Wright, Inspector	30.00	30.00
23	Earl G. Harris, Inspector	30.00	30.00
24	Guy C. Norris, Inspector	32.50	32.50
25	F. C. Lewis, Poll Clerk	10.00	10.00
26	I. K. Brown, Poll Clerk	10.00	10.00
27	Ralph J. Stebbins, Inspector and Mes. . .	49.50	49.50
28	Clarence King, Physician	5.25	5.25
29	G. H. Agett, Overseer of Poor	3.05	3.05
30	C. F. Agett, Local Registrar	32.00	32.00
31	W. B. Youngs, Constable	24.30	24.30
32	W. B. Youngs, Watcher on Election Day.	10.00	10.00
33	John M. Gilmore, Assessor	50.00	50.00
34	J. A. Bonsteel, Sal. persuant Sec. 110 . . .	100.00	100.00
35	C. F. Agett, Sal. persuant Sec. 110	30.00	30.00

TOWN OF FREEDOM

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	Hazard Rhodes Co.,	Prem. Highway Bonw	15.80	15.80
2	E. J. Cheney,	Supervisor	45.83	45.83
3	Howard Bonsteel,	Town Clerk	12.00	12.00
4	John Waterman,	Justice	12.00	12.00
5	B. C. Beach,	Justice	12.00	12.00
6	Vern Brown,	Justice	12.00	12.00
7	A. E. Austin,	Justice	12.00	12.00
8	Mathew Benckr Co.,	Jus. Practice Manal.	9.00	9.00
9	J. E. Thompson,	Printing 550 Ballots	6.60	6.60
10	W. A. Arthurs,	Printing Notices Election.	3.45	3.45
	Above accounts are paid		140.68	140.68
11	O. J. Strong,	Justice	33.00	33.00
12	John Waterman,	Justice	37.00	37.00
13	A. E. Austin,	Justice	41.00	41.00
14	Vern Brown,	Justice	37.00	37.00
15	B. D. Jaquish,	Assessor	70.00	70.00
16	E. J. Bagney,	Assessor	54.00	54.00
17	G. H. Scott,	Assessor	54.00	54.00
18	Reuben E. Strong,	Election Inspector	39.00	39.00
19	Lila Strong,	Poll Clerk	10.00	10.00
20	E. C. Hurlburt,	Election Inspector	30.00	30.00
21	Ruth Pugn,	Poll Clerk	10.00	10.00
22	F. H. Joslyn,	Election Inspector	30.00	30.00
23	G. S. Cheney,	Election Inspector	39.00	39.00
24	Eva M. Owens,	Ballot Clerk	10.00	10.00
25	A. L. Seyse, M. D.,	Health Officer	100.00	100.00
26	Margurite George,	Ballot Clerk	10.00	10.00
27	Lillian Veil,	Hall Rent	45.00	45.00
28	C. M. Newman,	Truant Officer	40.50	40.50
29	The P. E. Merrill Co.,	Health Dept. Sup.	7.00	7.00
30	Howard L. Bonsteel,	Town Clerk	55.79	55.79
31	Howard L. Bonsteel,	Town Clerk	60.04	60.04
32	Howard L. Bonsteel,	Local Registrar	32.00	32.00
33	A. L. Seyse, M. D.,	Health Officer, Reports	1.60	1.60
34	Cottrill & Cottrill,	Health Dept. Supplies.	16.28	7.08
35	John G. Burns,	Civil Engineer	400.00	
36	Dowd & Dowd,	Counsel Fees	300.00	300.00
38	E. J. Cheney,	Supervisor	142.85	142.85
37	Geo. G. Davis, M. D.,	Vital Statistics	7.25	7.25
39	Williamson Law Book Co.,	Cond. Sales trol Control Record Book	10.25	10.25

TOWN OF FRANKLINVILLE

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Iva VanAernam, Inspector	42.20	42.84
2	Blanche Newman, Inspector	34.00	34.00
3	Clarence King, Medical Services	10.00	10.00
4	H. W. Hammond, Medical Services	28.25	28.25
5	H. W. Hammond, Medical Services	50.75	50.75
6	John McClory, Inspector	61.40	50.68
7	J. M. Brown, Constable Services	18.40	18.40
8	Will H. Ferris, Inspector	48.20	42.84
9	Guy C. Ames, Board Meetings	84.00	84.00
0	Guy C. Ames, Justice of Peace	885.00	885.00
1	Mary E. Mitchell, Right of Way	10.00	10.00
2	Alfred Southwick, Assessing	182.50	182.50
3	Oscar Cooley, Assessing	157.50	157.50
4	Alex McCall, Use of Fire Fall	32.00	32.00
5	James S. Pierce, Town Clerk	232.15	232.15
6	G. C. Ames, Justice of Peace	25.00	25.00
7	Elizabeth A. Ward, Election Clerk	8.00	8.00
8	F. L. Stone, Custodian Voting Machine	43.00	43.00
9	F. L. Stone, Inspector	32.20	32.84
0	M. J. Campbell, Law Book	4.00	4.00
1	Alex McCall, Inspector	37.00	37.00
2	Jennie A. Hogue, Poll Clerk	8.00	8.00
3	George James, Board Meetings	64.00	64.00
4	F. O. Waterman, Machine rent and storage	46.00	46.00
5	M. E. Grove, Board meetings	44.00	44.00
6	M. J. Campbell, Inspector	32.00	32.00
7	Jay K. Button, Inspector	34.00	34.00
8	E. B. Philips, Inspector	42.20	42.84
9	Carrie R. Simonds, Poll Clerk	9.00	9.00
0	Lola Brondart, Inspector	34.00	34.00
1	C. R. Hitchcock, Inspector	9.00	9.00
2	H. W. Hammond, Medical Services	33.60	33.60
3	D. A. Kenyon, Overseer of Poor	115.20	115.20
4	James S. Pierce, Legal Services	49.00	49.00
5	M. J. Campbell, Assessor	157.50	157.50
6	Verna Philips, Poll Clerk	8.00	8.00
7	D. J. Sill, Inspector	34.00	34.00
8	Clara Paynter, Inspector	34.00	34.00
9	L. E. Reiman, Medical Services	10.50	10.50
0	Madeline Kingsbury, Poll Clerk	16.00	16.00
1	L. M. Searle, Inspector	8.70	8.70

42	Daisy Hammond, Poll Clerk	8.00	8.00
43	Charles Hogue, Supervisor	96.00	96.00
44	Blanche Newman, Inspector 1921	16.00	16.00
45	Madeline Kingsbury, Poll Clerk	8.00	8.00
46	Fred Bacon, Town Clerk and Register Vital Statistics	27.25	27.25
47	J. W. Corthell, Truant Officer	24.00	24.00
48	Otis G. Laidlaw, Town Supt. of Highways.	24.00	24.00

TOWN OF GREAT VALLEY

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Geo. L. Moffat, Election Inspector	31.00	31.00
2	A. W. Smallman, Health Officer	207.00	207.00
3	Leach Pub. Co., Printing Town Ballots	14.00	14.00
4	John M. Ward, Poll Clerk	12.00	12.00
5	Williamson Law Book Co., Town Books	19.00	19.00
6	Leigh A. Estus, Poll Clerk	12.00	12.00
7	Chas. Hess, Work in Cemetery	4.20	4.20
8	C. B. Norton, Justice of Peace	16.00	16.00
9	V. P. Kane, Overseer of Poor	58.00	58.00
10	Effie Tanner, Town Clerk's Office Ex.	13.76	13.76
11	Wm. Adams, Assessor	81.00	81.00
12	C. B. Norton, Justice of Peace	3.00	3.00
13	Effie Tanner, Registrar of Vital Statistics	39.50	39.50
14	Effie Tanner, Town Clerk	46.25	46.25
15	M. A. Meacham, Election Inspector	43.00	43.00
16	T. J. Halloran, Highway Supt.	550.00	550.00
17	N. D. Walrath, Election Inspector	31.00	31.00
18	Mae Birmingham, Election Inspector	44.50	41.50
19	Frank C. Folts, Election Inspector	86.00	83.50
20	M. E. Rust, Justice of Peace	35.00	35.00
21	John McAndrew, Election Inspector	31.00	31.00
22	Vivian Taylor, Poll Clerk	12.00	12.00
23	S. W. Chamberlin, Supervisor	323.00	323.00
24	James Birmingham, Election Inspector	34.00	31.00
25	Edna E. Wiser, Poll Clerk	12.00	12.00
26	R. L. Manning, Assessor	60.00	60.00
27	H. L. Sibley, Attendance Officer	18.38	18.38
28	F. J. Chamberlain, Election Inspector	32.90	32.90
29	F. J. Chamberlain, Justice of Peace	16.00	16.00
30	John Rider, Auditor	4.00	4.00
31	O. D. Rhodes, Audtior	4.00	4.00
32	I. S. Rickards, Auditor	4.00	4.00

33	F. J. Chamberlain, Justice of Peace	150.35	150.35
34	C. B. Norton, Town Board Meeting	4.00	4.00
35	S. A. Martindale, Supervisor 1921 Acc't. .	9.00	9.00
36	Geo. L. Moffat, Constable	3.90	3.90

TOWN OF HINSDALE

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	Gleason W. Brown, Inspector of Election.	34.00	31.00
2	W. H. Lincoln, Board Meeting	4.00	4.00
3	Walter Willover, Assessor's Services	75.00	75.00
4	Walter Willover, Poll Clerk	8.00	8.00
5	William J. Rush, Election Inspector . ..	50.40	46.40
6	Howard Crosby, Poll Clerk	10.00	10.00
7	Arthur J. Lockwood, Assessor's Services.	75.00	75.00
8	Gilbert A. Farwell, Assessor's Services . .	75.00	75.00
9	P. S. Crane, Inspector of Election	34.00	30.00
0	S. M. Wood & Son, Damages to Farm ...	58.84	40.34
1	Francis H. Miller, M. D., Health Officer .	125.00	125.00
2	W. H. Lincoln, Registrar Serv. 1921 ...	4.75	4.75
3	M. A. Gile, For Truant Officer	15.00	15.00
4	Clara Saylor, Ballot Clerk	6.00	6.00
5	Sarah M. Patterson, Ballot Clerk	6.00	6.00
6	Fred M. Gile, Inspector of Election	35.00	31.00
7	Mrs. Etta Starrs, Damage to Land	10.00	10.00
8	J. C. Young, M. D., Medical Reports ...	5.51	1.77
9	R. D. Bowen, Town Clerk Serv.	157.00	153.00
0	R. D. Bowen, Local Registrar Serv.	22.50	22.50
1	R. D. Bowen, Purchase Price Flag and Conditional Sale Book	11.00	11.00
2	H. D. Hogue, Per. County Road	153.00	153.00
3	H. D. Hogue, Miscellaneous	235.84	235.84
4	Walter Hamilton, Serv. Justice of Peace..	24.00	24.00
5	Wm. R. Perkins, Serv. Justice of Peace ..	32.00	32.00
6	M. A. Gile, Justice's Services	36.00	36.00
7	Joe Maynard, Constable Services	3.55	3.55
8	W. E. Gould, Justice Services	24.00	24.00
9	Jas. Clapp, Assessor Services	9.00	9.00
0	O. P. Brown, Assessor Services	9.00	9.00
1	Hinsdale, Certificate of In. and Interest.	1545.00	1545.00
2	W. E. Gould, Justice Services	34.30	34.30
3	G. A. R. Fund	30.00	30.00
4	I. O. O. F., Rent of Hall to Town	50.00	50.00

TOWN OF HUMPHREY

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	W. H. Reed, Supt. of Highways	392.00	392.00
2	J. S. Jamerson, For Mdse & Ets.	10.35	4.35
3	F. G. Lune, Goods Furnished Town	15.79	15.79
4	Lula Snider, Poll Clerk	8.00	8.00
5	Chas. Wilson, Assessing	45.00	45.00
6	Bernard Healy, Justice	12.00	12.00
7	Henry Lyons, Polls Officer	8.00	8.00
8	E. B. Lay, Assessing	45.00	45.00
9	Lewis Reed, Services Inspector	32.00	32.00
10	E. J. Chapman, Assessing	45.00	45.00
11	W. R. Reynolds, Services on Board	8.00	8.00
12	Lewis Reed, Services on Board	8.00	8.00
13	H. C. Butler, Dayton Town Board 1921	4.00	4.00
14	P. C. Wiley, Inspector and Messenger	45.84	45.84
15	J. S. Jamerson, Services as Inspector	32.00	32.00
16	Clarence King, Report of Births	2.00	2.00
17	E. A. Wakefield, Ser. and Ex. as T. C.	78.61	78.61
18	F. D. Chamberlain, Use of Hall	26.00	26.00
19	James Devine, Ser. on Town Bd. and Clerk	60.50	60.50
20	Gladys Hinman, Ballot Clerk	8.00	8.00
21	G. W. Chamberlain, Justice and Registrar	46.25	46.25
22	Dean S. Snider, Inspector	32.00	32.00
23	Grace Haggerty, Poll Clerk	8.00	8.00
24	John Jamerson, Envelopes	2.20	2.20
25	F. A. Cleveland, Ser. as Road Foreman	625.00	625.00
26	H. J. Feneran, Polls Clerk	8.00	8.00
27	John Young, Insurance	8.00	8.00
27	John Young, Insurance	50.00	50.00
28	A. W. Smallman, Health Physician	76.35	76.35

TOWN OF ISCHUA

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	O. A. Trowbridge, Town Clerk	142.40	142.40
2	Clarence Storm, Stamps and Labor	9.65	9.65
3	E. B. Farwell, Assessor	75.00	75.00
4	Floren Brown, Assessor	75.00	75.00
5	W. W. Kenfield, Assessor	75.00	75.00
6	V. Scott, Special school	1.00	1.00
7	H. T. Chesbro, Special school	1.00	1.00
8	O. A. Trowbridge, Vital Statistics	30.50	30.50

9	Williamson Law Book, Law Books	40.00	40.00
10	G. H. Nix, Board Meeting	21.24	21.24
11	G. H. Nix, Hall Rent	30.00	30.00
12	V. Scott, Inspector	30.00	30.00
13	J. R. Shipman, Inspector	30.00	30.00
14	Edna Mallery, Ballot Clerk	8.00	8.00
15	Wales Chamberlin, Inspector	8.00	8.00
16	H. T. Chesbro, Inspector and Messenger.	50.00	50.00
17	Ruth Chamberlin, Inspector	22.00	22.00
18	Lyle Hedden, Ballot Clerk	8.00	8.00
19	A. D. Moon, Overseer of Poor	12.88	12.88
20	A. D. Moon, Telephone	3.01	3.01
21	T. C. Moore, Justice	52.00	52.00
22	F. B. Nix, Justice	57.50	57.50
23	A. S. Lockwood, Justice	52.00	52.00
24	Leslie Nix, Truant Officer	41.75	41.75
25	F. O. Brown, Justice	52.00	52.00
26	J. C. Young, Vital Statistics	.25	.25
27	Fred Beckwith, Health Officer	5.40	5.40
28	J. R. Shipman, Special School	1.00	1.00
29	Chas. N. Pierce, Supplies	88.93	75.00
30	H. W. Hammond, Health Officer	82.25	82.25
31	A. D. Moon, School Director	6.00	6.00
32	E. H. Scott, School Director	6.00	6.00
33	O. S. Karn, Board Meeting	48.00	48.00
34	O. S. Karn, Disbursing Money	198.49	198.49
35	Ruth Chamberlin, Special School	1.00	1.00

TOWN OF LEON

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	C. D. Kelley, Ser. Overseer of Poor	38.00	38.00
2	C. D. Kelley, Ser. Overseer of Poor	46.00	46.00
3	H. H. Butcher, Chains	20.00	20.00
4	Hoefler Ice Cream Co., Supplies	6.45	6.45
5	A. J. Remengton, Vital Statistics	100.00	100.00
6	Hester B. Curtiss, Reg. of Vital Statistics	34.50	34.50
7	Hester B. Curtiss, Town Book	17.00	17.00
8	Hester B. Curtiss, Fees	24.10	24.10
9	Hester B. Curtiss, Per Diem Compensation	44.00	44.00
10	Hester B. Curtiss, Money System	5.00	5.00
11	Hester B. Curtiss, Comp. for Ex. Service.	22.45	22.45
12	Peter C. Peterson, Supplies	54.68	54.68
13	O. W. Ray, Justice of Peace	36.00	36.00

14	A. P. Waite, Justice of Peace	40.00	40.00
15	Peter C. Peterson, Justice of Peace	36.00	36.00
16	Geo. R. Watson, Justice of Peace	40.00	40.00
17	Frank B. Clark, Assessing	72.00	72.00
18	E. L. Damon, Assessing	72.00	72.00
19	Fayette Huntington, Assessing	72.00	72.00
20	P. H. Curtiss, Janitor	25.00	25.00
21	P. H. Curtiss, Telephone Fees	2.25	2.25
22	C. W. Mosher, Per Diem Compensation ..	44.00	44.00
23	Czeus Rhoades, Auditor	3.00	3.00
24	C. C. Barlon, Mdse.	141.26	141.26
25	C. C. Barlon, Telephone Fees	1.60	1.60
26	Clyde B. Greeley, Inspector	30.00	30.00
27	Marion Ackler, Inspector	37.96	37.96
28	James B. Rich, Inspector	30.00	30.00
29	C. C. Barlon, Inspector	37.96	37.96
30	John L. Day, Ballot Clerk	10.00	10.00
31	B. E. Kelley, Ballot Clerk	10.00	10.00
	Bank of South Dayton, Note	1200.00	1200.00
	Bank of South Dayton, Note	1000.00	1000.00
32	Gertrude Franklin, Auditor	4.00	4.00
33	Earl Askler, Auditor	8.00	8.00
34	C. C. Barlon, Auditor	8.00	8.00

TOWN OF LITTLE VALLEY

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	W. C. Bushnell, Supervisor	380.77	380.77
2	S. L. Sweetland, Town Clerk and Regis..	124.04	124.04
3	F. G. Daniels, Justice of the Peace	27.00	27.00
4	R. H. Pratt, Justice of the Peace	38.10	38.10
5	C. M. Liebler, Justice of the Peace	20.00	20.00
6	J. A. Andrew, Justice of the Peace	33.00	33.00
7	A. D. Davis, Overseer of the Poor	58.00	58.00
8	J. D. Horning, Making 3 copies of As. Roll	20.00	20.00
9	J. D. Horning, Assessor	82.25	82.25
10	F. E. Clark, Assessor	79.75	79.75
11	William Gibson, Assessor	76.00	76.00
12	M. L. Whipple, Supt. of Highways	475.00	475.00
13	Fred C. Willard, Cus. of Voting Machines.	48.74	48.74
14	W. F. Andrew, Inspector of Elections ...	33.50	33.50
15	Louise E. Whitney, Inspector of Elections	33.50	33.50
16	James Case, Inspector of Elections	33.50	33.50
17	F. F. Kidney, Inspector of Election	33.50	33.50

18	F. G. Daniels, Inspector of Election	31.00	31.00
19	John C. Childs, Inspector of Elections ..	31.00	31.00
20	F. J. Lankow, Inspector of Election ...	31.00	31.00
21	Florence Sherman, Inspector of Election	31.00	31.00
22	L. J. Frenz, Truant Officer	4.50	4.50
23	W. J. Bernhoff, Truant Officer	5.00	5.00
24	W. F. Andrew, Treas., Odd Fellows, Rent of Hall	25.00	25.00
25	W. H. Bowen, Plowing Snow	25.00	25.00
26	J. H. Wilson, Compensation Insurance ..	121.45	121.45
27	Merow Brothers, Election Supplies . ..	.90	.90
28	H. H. Shipherd, Legal Printing	17.15	17.15
29	S. H. Bennett, Health Officer	144.42	144.42

TOWN OF LYNDON

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	Charles Stimson, Inspector and Messenger	47.60	47.60
2	Ray Mabey, Inspector and Messenger ...	27.00	27.00
3	Alex Currie, Inspector and Messenger ...	27.00	27.00
4	Richard Little, Inspector and Messenger.	26.00	26.00
5	Frank Kellogg, Ballot Clerk	8.00	8.00
6	C. L. Meyers, Ballot Clerk	8.00	8.00
7	E. E. Elwood, Assessor	40.00	40.00
8	Stanley Carter, Assessor	40.00	40.00
9	Orville Snyder, Assessor	40.00	40.00
10	John Bessell, Vital Statistics	30.25	30.25
11	Clarence King, M. D., Vital Statistics . .	1.25	1.25
12	J. C. Young, M. D., Vital Statistics	.56	.56
13	W. H. Rose, Ex. Supervisor	18.30	12.30
14	Henry Williams, Justice of the Peace ...	59.00	59.00
15	C. L. Meyers, Justice of the Peace	52.00	52.00
16	Charles Ingall, Justice of the Peace	55.00	55.00
17	Robert Scott, Justice of the Peace	32.00	32.00
18	E. A. Gere, Supervisor	156.73	156.73
19	E. E.Lane, Ex. Justice of the Peace	7.00	7.00
20	E. A. Gere, 1 per cent of 320-A Highway money	150.00	150.00
21	Williamson Law Book Co.	47.00	47.00
22	Hall Rent	35.00	35.00
23	Henry Lewis, Consable Account	3.30	3.30
24	Henry Williams, Justice Court	8.05	8.05
25	S. B. Harrison, OverseerofPoor.....	12.00	12.00
26	E. E. Elwood, Health Officer	22.70	22.70
27	John Bissell, Town Clerk	145.25	145.25

TOWN OF MACHIAS

No. of Claim	Claimants	Nature of Claim	Claimed	Allowed
1	W. S. Pierce, Supt.		593.87	593.87
2	D. Earl Tilden, Town Clerk		156.21	156.21
3	Wm. A. Joslyn, Justice		46.00	46.00
4	Myron B. Field, Justice		40.00	40.00
5	R. H. Camp, Justice		40.00	40.00
6	Wm. F. Farner, Justice		40.00	40.00
7	Lewis A. King, Assessor		97.50	97.50
8	Lee Starks, Assessor		97.50	97.50
9	Edgar Prescott, Assessor		96.00	96.00
10	Earl Webber, Constable		44.73	44.73
11	Walter Adams, Janitor Town Hall		77.40	77.40
12	B. J. McGlum, Janitor Town Hall		48.40	48.40
13	W. A. Joslyn, Commercial Account		9.50	9.50
14	Myron B. Field, Commercial Account		50.05	50.05
15	Walter E. Adams, Constable		18.00	18.00
16	John R. Napin, Truant Officer		32.00	32.00
17	Roberts & Hooper, Mdse.		4.46	4.46
18	R. H. Camp, Mdse.		28.64	28.64
19	D. S. Tilden's Son, Mdse.		28.05	28.05
20	F. H. Starks, Medical		.50	.50
21	Clarance King, Medical		1.50	1.50
22	H. H. Ashley, Health Officer		304.26	304.26
23	Mabel House, Inspector		45.20	45.20
24	T. J. King, Inspector		45.20	45.20
25	Kathline McConnell, Inspector		28.00	28.00
26	Floyd Rowland, Inspector		28.00	28.00
27	Ida Follett, Inspector		28.00	28.00
28	O. E. Phillips, Inspector		28.00	28.00
29	Frank Smith, Inspector		28.00	28.00
30	Ernest Austin, Inspector		28.00	28.00
31	Ray Joslyn, Poll Clerk		10.00	10.00
32	Clara W. Kerr, Ballot Clerk		10.00	10.00
33	W. M. Hungfoul, Ballot Clerk		10.00	10.00
34	Geo. Foote, Poll Clerk		10.00	10.00

TOWN OF MANSFIELD

No. of Claim	Claimants	Nature of Claim	Claimed	Allowed
1	F .E. Rogers, Supervisor		310.99	310.99
2	W. R. Hiller, Town Clerk		69.24	69.24
3	E. E. Comstock, Justice of Peace		20.00	20.00

4	J. P. Crandall, Justice of Peace	24.00	24.00
5	Justus Stone, Justice of Peace	24.00	24.00
6	H. H. Windsor, Justice of Peace	16.00	16.00
7	B. F. Minnekine, Ballot Clerk	9.00	8.00
8	S. G. Skeels, Ballot Clerk	19.35	17.20
9	Claude Schuppenhauer, In. of Election .	27.55	24.60
10	Wm. Tackentine, Inspector of Election..	27.55	24.60
11	C. W. Westendorf, Inspector of Election.	27.55	24.60
12	Clarence Skeels, In. of Election	17.20	15.40
13	C. F. Greene, Inspector of Election	10.36	9.76
14	A. S. Ditcher, Overseer of Poor	20.00	20.00
15	Albert C. Eddy, Town Supt.	511.92	511.92
16	E. D. Stebbins, Truant Officer	25.20	25.20
17	E. E. Mackey, Assessor	56.00	56.00
18	Frank Sanders, Assessor	56.00	56.00
19	Fred Dunkleman, Assessor	71.00	71.00
20	E. D. Williams, Ser. as Health Officer ..	86.70	86.70
21	Laura Stowell, Ex. Town Clerk	15.50	15.50

TOWN OF NAPOLI

No. of Claim	Claimants Nature of Claim	Claimed	Allowed
1	Gladys Fox, Supt. of Poor	56.75	56.75
2	Sam Fox, Supt. of Poor	16.00	16.00
3	Earl Sexton, Inspector	29.50	29.50
4	Lewis Burt, Inspector	40.46	40.46
5	H. E. Hass, Justice Peace	4.00	4.00
6	Harry Tarbox, Inspector	29.50	29.50
7	Frank Boardman, Justice Peace	28.00	28.00
8	Eugene Waite	10.00	10.00
9	Myron C. Hawly, Health Officer	18.75	18.75
10	Mable Boardman, Clerk	10.00	10.00
11	N. A. Bliss, Justice Peace	28.00	28.00
12	Fred W. Kupp, Assessor	72.00	72.00
13	B. L. Wilcox, Town Clerk	67.36	67.36
14	E. B. Waite, Town Clerk	18.50	18.50
15	Edwin Shenfield, Clerk	10.00	10.00
16	H. E. Whipple, Supervisor	270.17	270.17
17	D. W. Congdon, Justice Peace	12.00	12.00
18	Wm. S. Hoxie, Justice Peace	32.00	32.00
19	Amie Burroughs, Truant Officer	21.00	21.00
20	Emma Waite, Clerk	10.00	10.00
21	E. Levern Waite, Assessor	52.00	52.00
22	Eugene Glover, Assessor	52.00	52.00

23	Florence Swan, Inspector.	29.50	29.50
24	Felt & Almey, Lamps and Stove	6.75	6.75
25	Williams Law Book Co., Book	9.00	9.00
26	J. E. Crossman, Health Officer	54.00	54.00

TOWN OF NEW ALBION

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	S. O. Grannis, Inspector, Elec. Dist. 1 ...	26.00	26.00
2	Walter H. Facklam, Inspector (Chairman) Election Dist. 1	37.44	37.44
3	Merle Rooker, Inspector Election Dist. 1	26.00	26.00
4	Roy D. Meacham, Inspector Elec. Dis. 1 .	26.00	26.00
5	Bartlett Coss, Inspector Elec. Dis. 3	25.00	25.00
6	Stanley Eberlee, Inspector, Election Dist. 1	26.00	26.00
7	Jesse B. Kilburn, Inspector, Election Dis. 1	26.00	26.00
8	Merle Bever, Inspector Elec. Dis. 2	26.00	26.00
9	Max E. Hill, Inspector Elec. Dis. 1	25.00	25.00
10	William Day, Inspector, Elec. Dis. 1 ...	25.00	25.00
11	Herman Lavery, Inspector (Chairman) Election District 3	36.44	36.44
12	Herman Lavery, Legal Services	1.50	1.50
13	H. B. Easton, Ser. Justice Peace	31.25	31.25
14	R. E. Spink, School Attendance Officer. .	36.50	36.50
15	Charles E. Houghtaling, Books and Sup..	26.97	26.97
16	B. L. Davis, Instructing Voters, Dist. 2..	18.00	18.00
17	Louis R. Meloy, Labor, Election and Primaries (Janitor)	12.45	12.45
18	G. McIntosh, Vital Statistics	3.75	3.75
19	Frank E. Burmaster, Hall Rent, Dist. 2 ..	30.00	30.00
20	Bert H. Hall, Custodian Voting Machine.	59.00	59.00
21	Village Cattaraugus, Hall Rent	125.00	125.00
22	Cattaraugus Grange, Hall Rent	35.00	35.00
23	Chas. W. Brook, Printing Notices, Pub. Letters, His.	10.25	10.25
24	E. C. Pritchard, Assessor (Chairman) ...	132.00	132.00
25	Merle E. Pepperdine, Assessor	88.00	88.00
26	C. J. Rich, Assessor	88.00	88.00
27	E. M. Coss, M. D., Health Officer	88.50	88.50
28	B. J. Harvey, Refund Tax	24.44	24.44
29	William Kreager, Refund Tax	11.63	11.63
30	C. V. Young, Justice Peace, Board Meeting	24.00	24.00

31	H. B. Easton, Justice Peace, Board Meeting	20.00	20.00
32	Charles M. Roads, Justice Peace, Board Meeting . . . . . S..	24.00	24.00
33	D. H. B. Wells, Town Clerk	101.99	101.99
34	RFay Waters, Inspector, (Chair.) Dist 1.	36.76	36.76
35	Frank L. Pickup, Overseer Poor	8.00	8.00
36	G. McIntosh, M. D., Custodain Lab. Sup. .	20.00	20.00
37	J. W. Watson, Supervisor and Expenses..	171.81	171.81
38	Village Cattaraugus, Ex. Intox. Person ..	3.25	3.25
39	T. J. Eberlee, Covering for Shelves	5.75	5.75

TOWN OF OLEAN

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Olean Trust Co.	$	1,078.50
2	Dr. Ben. Van Campen, Services for 1920-21		243.00
3	B. J. Booth, Insurance		249.83
4	Claude Swartz, Town Order		10.00
5	Vet Reed		27.45
6	Olean Trans. Co.		39.00
7	Adolph Schubert, Board Meetings		136.00
8	Chas. Grey, Board Meetings		120.00
9	Ernest Parker, Board Meetings		96.00
10	Charlie Lundy, Board Health Meeting		28.00
11	George Hanigon		28.55
12	George Hanigon		46.00
13	George Hanigon		52.00
14	George Hanigon		28.00
15	George Hanigon, Telephone Bill		7.63
16	W. W. Breadon, Bd. Meetings, Election and etc. . .		173.00
17	W. W. Breadon, Cases. Nov. 8		3.15
18	W. W. Breadon, Cases, Nov. 8		8.20
19	W. W. Breadon, Cases Nov. 8		3.20
20	W. W. Breadon, Cases Nov. 8		3.20
21	W. W. Breadon, Cases		3.15
22	W. W. Breadon, Cases Nov. 8, 1922		3.00
23	W. W. Breadon, Cases		3.20
24	W. W. Breadon, Cases		1.50
25	W. W. Breadon, Cases		3.90
26	W. W. Breadon, Cases		2.00
27	W. W. Breadon, Cases		3.40
28	W. W. Breadon, Cases		8.05
29	W. W. Breadon, Cases		6.25

30	W. W. Breadon, Cases	1.25
31	W. W. Breadon, Cases	4.75
32	Albert B. Orcutt, Town Clerk	46.90
33	Albert B. Orcutt, Town Clerk	27.90
34	Election Bills, Olon F. Simmons	45.60
35	J. F. Grahan	18.00
36	William Steadman	31.00
37	Frank Nancarrow	20.00
38	W. B. Reynolds	10.00
39	C. J. Oaks	22.00
40	Raymond A. Brooks	10.00
41	Fred Kamery	10.00
42	Truman Hall	10.00
43	M. G. Brenner	45.00
44	Moirie Davis	30.00
45	F. H. Fritz	30.00
46	James Graham, Bd of Aud.	28.00
47	H. Kamery, Bd. of Aud.	32.00
48	George Larkin	298.00

TOWN OF OTTO

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Geo. McIntosh, Health Officer	78.80	78.80
2	Joseph Coshine, Poll Clerk	8.00	8.00
3	F. M. Burdick, Ballot Clerk	8.00	8.00
4	W. S. Aust, Vital Statistics	35.00	35.00
5	W. S. Aust, Town Clerk	58.70	58.70
6	Howard Frank, In. of Election	24.00	24.00
7	G. L. Ball, In. of Election	24.00	24.00
8	Floyd Brown, In. of Elcetion	28.00	28.00
9	Mark Foster, In. of Election	18.00	18.00
10	G. L. Ball, Justice of the Peace	36.00	36.00
11	A. L. Ballard, Justice of the Peace	36.00	36.00
12	C. E. Foster, Justice of the Peace	36.00	36.00
13	A. S. Courter, Supervisor	44.00	44.00
14	A. S. Courter, Salary of Supervisor	150.00	150.00
15	L. O. Barber, Assessor	44.00	44.00
16	C. H. Northrup, Assessor	64.00	64.00
17	C. C. Cady, Assessor	52.00	52.00
18	V. R. Charlesworth, In. of Election	10.00	10.00
19	Wadr Barber, In. of Election	5.00	5.00
20	E. D. Tibbits, Truant Officer	18.40	18.40
21	Luallen Johnson, To use of Automobile	75.00	75.00
	Contingent Fund	1000.00	1000.00

TOWN OF PERRYSBURG

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Walter Hall, Supervisor	408.15	408.15
2	Walter Hall, 320-A Road	465.00	465.00
3	D. E. Allen, Town Clerk	155.41	155.41
4	A. D. Lake, M. D., Health Officer	105.75	105.75
5	Harvey L. Oldham, Justice of the Peace.	49.15	49.15
6	John W. Hall, Justice of the Peace	44.00	44.00
7	D. L. Botsford, Justice of the Peace	90.55	90.55
8	Wellington Dabolt, Justice of the Peace	36.00	36.00
9	C. D. Smith, Assessor	60.50	60.50
10	W. P. Ward, Assessor	45.00	45.00
11	Henry VanVlack, Assessor	50.00	45.00
12	Frank Rupp, Janitor and Supplies	36.69	36.69
13	Ellen R. Hall, Labor	10.00	3.35
14	Ida Ward, In. of Election	12.00	6.00
15	Aldine Pennock, Inspector of Election	24.00	24.00
16	E. O. Davis, In. of Election	24.00	24.00
17	Foster Lewis, Inspector of Election	66.00	60.00
18	Mabel Dabolt, Inspector of Election	36.00	30.00
20	Mabel Smith, Inspector of Election	24.00	24.00
21	Gladys Graves, Inspector of Election	30.00	30.00
22	N. Clare Taft, Inspector of Election	30.00	30.00
23	I. M. Waite, Inspector of Election	46.40	46.40
24	Horace Fort, Ballot Clerk	12.00	6.00
25	May Vail, Ballot Clerk	12.00	12.00
26	Florence Hager, General Clerk	12.00	12.00
27	Juvia Benson, General Clerk	12.00	12.00
28	Martha Davis, General Clerk	12.00	12.00
29	Ethel Lewis, General Clerk	12.00	12.00
30	Harry B. Hall, Ballot Clerk	12.00	6.00
31	Thurston Hayward, Constable	11.00	11.00
32	A. G. Witherell, Constable and Truant Officer	24.00	24.00
33	Glenn Morrison, Hall Rent 2 District	25.00	25.00

TOWN OF PERSIA

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Charles J. Shultz, Justice	20.50	20.50
2	Harmon J. Ritz, Police	31.34	31.34
3	R. N. Schaack, Transfer to Poor Fund	200.00	200.00
4	R. N. Schaack, Transfer to Poor Fund	200.00	200.00

5	R. N. Schaack, Transfer to Poor Fund ...	200.00	200.00
6	Charles J. Shultz, Justice	67.35	67.35
7	Iroquois Utilities Inc., Elec. light Town Hall	11.35	11.35
8	Charles J. Shultz, Justice	10.55	10.55
9	Harmon J. Ritz, Police	37.50	37.50
10	Metz & Kerr, Insurance	63.08	63.08
11	Gowanda Natural Gas Co., Gas, Town Hall	44.48	44.48
12	William Eaton, Bedding Jail	14.00	14.00
13	Seth Piper, Police	11.00	11.00
14	Harmon J. Ritz, Police	17.44	17.00
15	Harmon J. Ritz, Police	9.45	9.45
16	E. A. Bartlett, Justice	4.20	4.20
17	Charles J. Shultz, Justice	18.75	18.75
18	Metz & Kerr, Insurance	41.43	41.43
19	Iroquois Utilities Inc., Electric Light Town Hall.	7.06	7.06
20	Dudley Phelps, Memorial Day	40.00	40.00
21	Gowanda Natural Gas Co., Gas Town Hall	66.88	66.88
22	Ralph H. Krieger, Police	21.30	21.30
23	Charles J. Shultz, Justice	46.50	46.50
24	Hiemelin & Co., Cloth for Jail	9.70	9.70
25	John Kammerer, Hardware for Town Hall	47.78	47.78
26	Gowanda Livery, Livery for Police	7.50	7.50
27	Charles Sternisha, Truant Officer, 1921 .	9.00	9.00
28	Gowanda Natural Gas Co., Gas Town Hall	4.50	4.50
29	Gowanda News, Pub. Notices for Town ...	1.75	1.75
30	Arnold & Wallace, ...	1.00	1.00
31	R. L. Cross Electric Co., Wiring Town Hall	2.45	2.45
32	Charles J. Shultz, Justice	69.40	69.40
33	Eva L. Kelley, Cleaning Town Hall	29.06	29.06
34	Ralph H. Krieger, Police	40.25	40.25
35	Iroquois Utilities Inc., Electric Light Town Hall	11.89	11.89
36	Ralph H. Krieger, Cleaning Jail	5.00	5.00
37	L. C. Bowen, Mattress Coverings Jail ...	6.30	6.30
38	Henry Fess, Truant Officer, 1921	50.00	50.00
39	Charles J. Shultz, Police	61.50	61.50
40	Ralph N. Schaack, Trans Poor Fund ...	200.00	200.00
41	Ralph H. Krieger, Clean Jail and Etc. ..	11.00	11.00
42	Ralph H. Krieger, Police	68.65	68.65
43	David F. Williamson Co., Book for Justice	7.25	7.25
44	Harry Arnold, Book for Town Clerk	10.25	10.25

45	Gowanda Natural Gas Co., Gas Town Hall	1.28	1.28
46	Iroquois Ut Inc., Electricity Town	3.17	3.17
47	D. B. Forbush, Election Boxes	10.32	10.32
48	Henry C. Allen, Commit D. N. Thrasher..	10.00	10.00
49	R. T. Gulley, Pres. Cocca	.65	.65
50	R. N. Schaack. Trans. Poor Fund	150.00	150.00
51	Charles J. Shultz, Justice	32.45	32.45
52	Samuel Inskip, Assessor	48.00	48.00
53	Burt D. Allen, Assessor	48.00	48.00
54	Charles J. Howard, Assessor	76.00	76.00
55	Ralph H. Krieger, Police	34.80	34.80
56	John Stabenau, Roof Town Hall	8.25	8.25
57	Ralph N. Schaack, Trans. Poor Fund ...	200.00	200.00
58	Gowanda Natural Gas Co., Gas Town Hall	2.12	2.12
59	Charles J. Schultz, Justice	47.05	47.05
60	Transfer Bridge Fund	60.00	60.00
61	Transfer Bridge Fund	40.00	40.00
62	Iroquois Utilities Inc., Elec. Town Hall ..	8.05	8.05
63	Ralph H. Krieger, Police	38.20	38.20
64	Ralph H. Krieger, Clean Jail	7.50	7.50
65	John Stebenau, Rep. Town Hall	1.50	1.50
66	Metz & Kerr, Insurance	67.74	67.74
67	Gowanda Natural Gas Co, Town Hall ...	7.20	7.20
68	Iroquois Ut. Inc., Elec. Town Hall	6.16	6.16
69	Charles J. Shultz, Justice	63.45	63.45
70	Ralph H. Krieger, Police	36.45	36.45
71	C. F. Burmaster, County Road	4.56	4.56
72	Ralph L. Cross Co., Wire Town Hall	7.66	7.66
73	R. N. Schaack, Poor Master	131.20	131.20
74	Metz & Kerr, Coll. Bond	42.14	42.14
75	Harry Arnold, Town Clerk	136.95	136.95
76	A. D. Lake, Health Officer	45.50	45.50
77	Nellie L. Arnold, Registrar	29.98	29.98
78	R. R. Carpenter, Rep. Town Hall	20.10	20.10
79	Robert E. Congdon, Supervisor	478.13	478.13
80	Eva Averill, Inspector	33.00	33.00
81	Mabel Bunnell, Clerk	10.00	10.00
82	J. T. Hansen, Inspector	33.00	33.00
83	Burt P. Townsend	33.00	33.00
84	Harold Rideuot, Truant Officer	35.50	35.50
85	Clara Stafford, Clerk	10.00	10.00
86	Bertha Staffin, Clerk	10.00	10.00
87	Benjamin Behan, Inspector	47.24	47.24
88	Bessie M. Mattocks, Inspector	33.00	33.00

89	Lyle Spillman, Inspector	33.00	33.00
90	Edna M. Nyhart, Inspector	33.00	33.00
91	Mary E. Shead, Clerk	10.00	10.00
92	George C. Babcock, Inspector	47.24	47.24
93	H. C. Allen, Birth Certs.	2.75	2.75
94	Taylor H. Martin, Justice	48.00	48.00
95	Clarence Ackley, Justice	66.00	66.00
96	George C. Babcock, Justice	48.00	48.00
97	Charles J. Shultz, Justice	50.00	50.00
98	John Stabenau, Rep. Town Hall	2.25	2.25
99	M. N. Allen, Legal Blanks	1.50	1.50

TOWN OF PORTVILLE

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	J. T. James, Supervisor	194.04	194.04
2	J. T. James, Under Sect. 210 Highway Law	200.00	200.00
3	J. T. James, Disbursement Officer	152.42	152.42
4	E. T. Caneen, Town Clerk	87.45	87.45
5	E. T. Caneen, Registrar of Vital Statistics	39.25	39.25
6	G. C. Hackett, Health Officer	216.40	216.40
7	G. C. Hackett, Reports Filed at Albany	6.20	6.20
8	G. C. Hackett, Vital Statistics Filed	7.75	7.75
9	G. W. Winterstein, Vital Statistics Filed	2.00	2.00
10	W. B. Holcomb, Supt. of Poor	104.00	104.00
11	Edward Schiffley, Election Clerk	12.00	12.00
12	Edward Kayes, Election Inspector	37.00	37.00
13	Dennis P. Kayes, Election Inspector	37.00	37.00
14	Abram F. Shafer, Election nIspector	57.88	57.88
15	C. D. Connors, Election Inspector	12.00	12.00
16	Harry Thorn, Election Inspector	36.00	36.00
17	Margaret Brown, Election Inspector	37.00	37.00
18	Anna Vosseler, Election Inspector	36.00	36.00
19	Harold S. Orr, Election Inspector	57.88	57.88
20	Catharine Kayes, Election Inspector	45.00	45.00
21	Ruben Hatch, Election Inspector	48.88	48.88
22	Jean Fisher, Election Inspector	20.00	20.00
23	F. E. Tyler, Election Inspector	12.00	12.00
24	Ethel C. Orr, Election Inspector	28.00	28.00
25	Ellena Townsend, Election Inspector	37.00	37.00
26	S. E. Love, Election Inspector	36.00	36.00
27	A. F. Shafer, Justice of Peace	60.22	60.22

28	Bert Benham, Justice of Peace (for Year '21)	24.00	24.00
29	Jas. A. Milgate, Justice of the Peace . . .	32.00	32.00
30	E. W. Johnson, Justice of the Peace . . .	13.50	13.50
31	A. E. Cleveland, Justice of the Peace . . .	44.00	44.00
32	G. D. Munger, Constable and Attendance Officer	20.30	20.30
33	J. H. Peckham, Constable	2.90	2.90
34	Roy Davidson, Constable	3.75	3.75
35	S. E. Love, Attendance Officer	42.00	42.00
36	Jas O. Milgate, Election Inspector	13.00	13.00
37	E. E. Eldridge, Assessor	113.87	113.87
38	S. E. Love, Assessor	89.00	89.00
39	E. M. Bedford, Surveyor	3.00	3.00
40	A. L. Waterman, Cartage	5.00	5.00
41	Smith Parish, Mdse.	.25	.25
42	Holcomb & Fairchilds, Rent of Hall . . .	20.00	20.00
43	Williamson Law Book Co., Record Books Books and Supplies	25.83	25.83
44	Levi Rogers, Detour Fee	25.00	25.00
45	A. M. Frase, Detour Fee	10.00	10.00
46	Caneen-Brown Pharmacy, Mdse.	8.15	8.15
47	H. M. Armstrong, Assessor	131.00	131.00
48	Nellie M. Smith, Election Inspector	21.00	21.00

TOWN OF RANDOLPH

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	E. C. Mighelis, Inspector of Election . . .	33.00	33.00
2	Walter Wilhelm, Inspector of Election . .	33.00	33.00
3	Edith Marsh, Inspector of Election	33.00	33.00
4	H. F. Miller, Inspector of Election	33.00	33.00
5	Walter Atwood, Inspector of Election .	33.00	33.00
6	Harry Merritt, Inspector of Election . . .	33.00	33.00
7	W. J. Atchison, Inspector of Election . . .	51.64	51.64
8	Roy R. Archer, Inspector of Election . . .	51.64	51.64
9	A. I. Marsh, Town Clerk	119.52	119.52
10	A. I. Marsh, Vital Statistics	33.25	33.25
11	Zenas Carpenter, Assessing	75.00	67.50
12	H. D. Nutting, Assessing	103.00	92.75
13	F. L. Scudder, Assessing	115.00	105.00
14	W. S. Atchison, Poll Clerk	8.00	8.00
15	Cecil Simpson, Poll Clerk	8.00	8.00
16	Dr. A. H. Babcock, Health Officer	96.00	96.00

17	George G. Rasey, Supervisor	416.20	416.20
18	Felt and Almy, Work on Booths	10.00	10.00
19	A. L. Turner, Custodian of Voting Machines	50.00	50.00
20	James Woods, Poll Clerk	8.00	8.00
21	Marc D. Johnson, Printing	9.40	9.40
22	Guy C. Caswell, Justice	43.00	43.00
23	Henry Atwood, Justice	120.00	120.00
24	Lafe Glover, Justice	24.00	24.00
25	W. A. Bragg, Attendant Officer	21.50	21.50
26	Williamson Law Book Co., Supplies	9.00	9.00
27	Frank Hotchkiss, Justice	20.00	20.00
28	Alice Bragg, Overseer of Poor	100.00	100.00

TOWN OF RED HOUSE

No. of Claim	Claimant Nature of Claim	Claimed	Allowed
1	Hazard & Rodes, Bond Premium	26.00	26.00
2	Compensation	61.42	61.42
3	Smith Chew Co.	21.71	21.71
4	Richard Rosebery	5.00	5.00
5	Corry Bridge Supplies Co.	14.56	14.56
6	J. L. Blessing	5.00	5.00
7	O. E. Black, Atorney Services	153.23	153.23
8	O. E. Black for O. E. Baeley, Stenographer	15.00	15.00
9	Hazard & Rodes, Excess Premium	13.11	13.11
10	J. H. Carr, Ex. on Eastwood Case	83.45	83.45
11	J. A. Andrews & Son, Supplies on Hall. .	2.35	2.35
12	Williamson Law Book Co.	10.20	10.20
13	For Poor Fund	100.00	100.00
14	O. E. Black Attorney Services on R. R. Case	61.70	61.70
15	Ellsworth Barrows & Reeves	144.44	144.44
16	W. H. Milkes & Son, Insurance Hall . . .	21.80	21.80
17	The Batavia Publishing Co.	182.41	182.41
18	Foobush Lumber Co., Supplies, Hall	3.04	3.04
18	The Penn. Construction Co.	22.60	22.60
20	C. M. Anderson, Ex. on Ballot Box	2.25	2.25
21	Wilfred Cerr, Fighting Fire	8.00	8.00
22	Orvil France, Fighting Fire	4.00	4.00
23	Clarence Frink, Fighting Fire	18.00	18.00
24	Ralph Corbin, Fighting Fire	4.00	4.00
25	Leon Carr, Fighting Fire	4.00	4.00

26	Kenneth Goodrich, Fighting Fire	4.00	4.00
27	Rodney Anderson, Fighting Fire	4.00	4.00
28	Ellwood Remington, Fighting Fire	8.00	8.00
29	Harold Goodrich, Fighting Fire	4.00	4.00
30	J. A. Wentworth, Fighting Fire	8.00	8.00
31	D. A. Fuller, Fighting Fire	4.00	4.00
32	Howard Fuller, Fighting Fire	12.00	12.00
33	Alex Privorse, Fighting Fire	4.00	4.00
34	J. O. Sheffield, Fighting Fire	4.00	4.00
35	Mark Shultz, Fighting Fire	4.00	4.00
36	Lawrence Boyer, Fighting Fire	16.00	16.00
37	Emmett Drew, Fighting Fire	16.00	16.00
38	Ed. Bova, Fighting Fire	8.00	8.00
39	Ben Drew, Justice of Peace and Fighting Fire	32.00	32.00
40	H. D. Snvoer, Health Officer	82.90	82.90
41	L. N. Remington, Justice of Peace	38.00	38.00
42	Geo. Brown, Lease of Ground	6.00	6.00
43	Albert Bergamon, Justice of Peace and Inspector	75.00	75.00
44	Charles Minnick, Poll Clerk	8.00	8.00
45	Nevil France, Inspector and Fighting Fire	39.00	39.00
46	J. Homer Carr, Supervisor	204.40	204.40
47	Melvin Godfrey, Ballot Clerk	8.00	8.00
48	Howard D. Carr, Assessor	48.00	48.00
49	Hazel Wentworth, Clerical work for Assessors	8.00	8.00
50	L. N. Remington, Truant Officer	18.00	18.00
51	James A. Wentworth, Assessor	48.00	48.00
52	A. B. Drew, Poll Clerk and Fighting Fire	16.00	16.00
53	Geo. Fisher, Fighting Fire	4.00	4.00
54	Howard Boyer	28.00	28.00
55	John W. Sharpe, Assessor and Ballot Clerk	61.50	61.50
56	Charles M. Anderson, Registrar of Vital Statistics	30.50	30.50
57	Charles M. Anderson, Town Clerk	82.60	82.60
58	Richard Rosenberry, Ex. Supervisor . ..	16.97	16.97
59	A. J. Forness, Supplies	21.84	21.84
60	F. H. Bosworth, Justice of Peace and Inspector	70.50	70.50
61	Delbert Perington, Overseer of Poor ...	25.25	25.25
62	Howard George, Fighting Fire	4.00	4.00

TOWN OF SALAMANCA

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	Chas. Haughtaling	. . . . .	9.00	9.00
2	Elizabeth Whalen,	Election Clerk	10.00	10.00
3	Myrtle Holdridge,	Election Clerk	10.00	10.00
4	A. F. Shedd,	Reg. of Vital Statictics . . .	21.75	21.75
5	C. C. Hall,	Justice of Peace	32.00	32.00
6	L. B. Hall,	Supervisor	117.23	117.23
7	Edward Hall,	Assessor	61.00	61.00
8	W. H. Mohr,	Justice of Peace	28.00	28.00
9	C. W. Easton,	Justice of Peace	32.00	32.00
10	Lewis Johnson,	Inspector of Election . . .	36.00	36.00
11	C. E. Slocum,	Assessor	85.00	85.00
12	Ed. Harris,	Justice of Peace	32.00	32.00
13	Chas. C. Hall,	In. of Election	41.00	41.00
14	Levi Hoard,	Assessor	45.00	45.00
15	Frank Goodman,	In. of Election	40.00	40.00
16	A. F. Shedd,	Town Clerk	60.90	60.90
17	Josephine Philepps,	Labor	2.50	2.50
18	W. S. Hatch,	Reg. of Vital Statistics . . .	7.00	7.00
19	Chas. Philps,	In. of Elections	48.12	48.12
20	H. Neff,	Coal	5.25	5.25
21	Gilbert Leight,	Supt. of Poor	20.00	20.00
22	A. F. Shedd,	Handling Roads Fund	30.00	30.00
23	Lewis Johnson,	Attending School of Inspection	1.00	1.00

TOWN OF SOUTH VALLEY

No. of Claim	Claimant	Nature of Claim	Claimed	Allowed
1	Fred Seitz,	Supervisor	116.25	116.25
2	Fred Saxton,	Town Clerk	70.85	70.85
3	James Laughlin,	Justice of the Peace . .	20.00	20.00
4	George Coulter,	Justice of the Peace . . .	24.00	24.00
5	Ward Abbey,	Justic of the Peace	48.00	48.00
6	Fay Barney,	Justice of the Peace	20.00	20.00
7	Miles D. Adams,	Assessor	44.00	44.00
8	James M. Lindon,	Assessor	40.00	40.00
9	Floyd Whelpley,	Assessor	44.00	44.00
10	Ray Barney,	Inspector of Election	37.00	35.00
11	Louis Earl,	Inspector of Election	44.80	42.80
12	Paul Moore,	Inspector of Election	44.80	42.80

13	James McEvoy, Inspector of Election . . .	36.00	34.00
14	Leslie Brown, Ballot Clerk	12.00	10.00
15	Almond Miles, Ballot Clerk	10.00	10.00
16	Fred Saxton, Registrar	26.25	26.25
17	D. M. Tucker, Hall Rent	25.00	25.00
18	H. D. Snover, Health Officer	46.40	46.40
19	Benjamin Brown, Overseer of Poor	16.00	16.00
20	Benjamin Brown, Truant Officer	8.00	8.00
	Certificate of Indebtedness	1021.00	1021.00

TOWN OF YORKSHIRE

1	Elmer E. Bull, Inspector Election	38.30	38.30
2	Wm. B. Hunt, Inspector Election	17.30	17.30
3	Floyd Everts, Inspector Election	18.30	18.30
4	Kat Van Valkenburg, Inspector Election.	18.30	18.30
5	A. Perry Chafee, Inspector Election . . .	39.35	39.35
6	J. Frank Sampson, Inspector Election . .	18.75	18.75
7	Mary C. Westover, Inspector Election . .	18.75	18.75
8	L. Agnes Jackson, Inspector Election . .	17.75	17.75
9	Ruth Cutting, Clerk Election	4.90	4.90
10	Phoebe C. House, Clerk Election	6.65	6.65
11	Myrtle A. Allen, Clerk Election	6.65	6.65
12	P. J. Westover, Assessor	72.00	72.00
13	L. J. Scribner, Assessor	72.00	72.00
14	W. L. Howe, Assessor	72.00	72.00
15	Geo. G. Davis, Vital Statistics	7.25	7.25
16	Geo. U. Saxton, Vital Statistics	38.00	38.00
17	Myron E. Fisher, Vital Statistics	3.50	3.50
18	Crystal Hose Co., Rent of Hall	35.00	35.00
19	L. J. Scribner, Ser. McKinstry Cemetery.	3.40	3.40
20	Roy King, Ser. McKinstry Cemetery . . .	9.15	9.15
21	W. H. Arthurs, Printing	4.00	4.00
22	Hazel B. Powers, Admx., Livery hire to Little Valley	10.00	10.00
23	D. F. Williamson & Co., Law Books . . .	40.00	40.00
24	R. W. Thompsett, Truant Officer	31.05	31.05
25	R. W. Thompsett, Justice	64.00	64.00
26	F. J. Fitzmaurice, Justice	44.00	44.00
27	F. E. Westover	66.00	66.00
28	D. W. Nourse, Justice	64.00	64.00
29	F. J. Fitzmaurice, Justice, Criminal . . .	1.00	1.00

30	John E. Whitney, Vital Statistics	1.75	1.75
31	Myron E. Fisher, Health Officer	125.00	125.00
32	G. R. Woodworth, Cus. Voting Machine...	10.00	10.00
33	C. A. Runyan, Overseer Poor	65.00	65.00
34	Geo. U. Saxton, Services and Supplies ..	66.20	66.20
35	V. R. Lynde, Services	157.12	157.12
36	R. W. Thompsett, Justice, Criminal . ..	6.40	6.40

Grand Jurors for 1923

TOWN OF ASHFORD

C. L. Hughey	Farmer	B. A. Carter	Farmer
Chas. Ploger	Farmer	Chas. F. Graham	Cheese Mfg.
F. A. Capron	Retired	C. B. Peabody	R. R. Laborer
Albert Nagel	Farmer		

TOWN OF ALLEGANY

Earl Harter	Oil Operator	Ray Whitlock	Farmer
Charles Blessing	Oil Operator	William J. Reihle	Farmer
Fred Phillips	Oil Operator	John Laubenthal	Retired
Henry F. Martiny	Farmer	Joseph Boatz	Retired
Joseph Mohr	Farmer	John Colligan	Retired
Fred Perry	Farmer	J. F. Bennett	Mail Clerk
Henry Gallets	Farmer		

TOWN OF CARROLLTON

Charles Beardsley	Farmer	Perry Cogswell	Farmer
J. M. Arrowsmithh	Farmer	James Heimbach	Farmer
John P. Ryan	Farmer	Charles Larson	Farmer
Patrick Hogan	Farmer	William Brewer	Farmer
W. Zeliff	Farmer		

TOWN OF COLDSPRING

Charles Stillson	Farmer	H. C. Chamberlain	Farmer
Luther Story	Mechanic	T. P. Butler	Farmer
Gene May	Salesman		

TOWN OF CONEWANGO

Clifford Milks	Insurance	L. L. Limbocker	Farmer
E. A. Kessler	Farmer	Chas. Henderson	Farmer
Ross Gardner	Farmer	Burnett Bush	Farmer
E. M. Hollister	Farmer		

TOWN OF DAYTON

Charles Beaver	Farmer	Lewis Sillison	Farmer
John Bentley	Farmer	Herman Remington	Farmer
Frank L. Ernst	Farmer	Myron Howard	Merchant
Willie E. Merrill	Farmer	Fred Astray	Farmer
Will Peck	Farmer		

TOWN OF EAST OTTO

Albert Pratt	Farmer	Harry Beach	Farmer
Henry Schultz	Farmer	Chas. Bowen	Farmer
Eben Russell	Farmer	John L. Pierce	Farmer
Stephen A. Laing	Farmer		

TOWN OF ELLICOTTVILLE

John D. Friel	Farmer	John Langhans	Farmer
Frank Ornce	Farmer	William H. McKernan	Mechanic
Franklin M. Fitch	Retired	E. A. Bryant	Farmer
John H. Duhan	Farmer	C. A. Deming	Retired
George Snyder	Retired	Charles Phillips	Farmer

TOWN OF ELKO

J. M. Holt	Merchant	Milo Young	Farmer
Floyd Carnahan	Farmer	John Durning	Farmer
Frank Morrison	Farmer		

TOWN OF FARMERSVILLE

Fred Dettman	Farmer	Reese Morris	
Alfred J. WWillioms	Farmer	Wm. J. Bush	Farmer
Samuel B. Allison	Farmer	Millard R. Wilder	Farmer
W. H. Jones	Farmer	Wm. Pitcher	

TOWN OF FRANKLINVILLE

John Maxwell	Farmer	George Nelson	Farmer
Ed. Ryther	Retired Farmer	Wilson H. Rose	Retired
Stanley A. McKay	Retired	Frank Armstrong	Farmer
Frank L. Stowe	Retired	Manly Grove	Retired
Irving Searl	Farmer	Emer O. Mather	Retired
M. J. Campbell	Retired	Arch Morris	Farmer

TOWN OF FREEDOM

C. C. Newman	Retired	E. C. Hurlburt,	Farmer
W. J. Roblee	Farmer	E.L. Merrill	Merchant
J. W. Haskell	Farmer	Charles Roblee	Farmer
Frank Pixley	Farmer	W. R. Edwards	Laborer

TOWN OF GREAT VALLEY

Frank Snow	Farmer	Christopher Neudeck	Fireman
Nathan Howe	Farmer	James Burmingham	Farmer
John McAndrew	Farmer	William Raiber	Farmer
F. E. Loudee	Retired	N. D. Walrath	Farmer

TOWN OF HUMPHREY

L. O. Moorehouse	Oil Operator	Fred Fineran	Cheesemaker
D. V. Healy	Farmer	James Mulrenan	Farmer
Robert Kier	Farmer	Frank Dixby	Farmer

TOWN OF HINSDALE

Willard Brown	Farmer	Allen Yates	Retired
W. H. Ransbury	Farmer	Wm. Mason	Retired
Howard Crosby	Farmer	Warren Bryant	Salesman
Walter Willover	Farmer		

TOWN OF ISCHUA

Chas. Burt	Cuba, R. 4	Elisha Terry	
Chas. Chamberlin	Cuba, R. 4	W. O. Pettingill	
Eugene Hehir	Cuba, R. 4	Vivan Kent	Hinsdale, R. 1

TOWN OF LEON

Clyde C. Clark	Farmer	Lewis Kysor	Farmer
Arthur A. Jolles	Farmer	DeWitt L. Payne	Farmer
Martin L. Young	Farmer	Albert P. Waite	Farmer

TOWN OF LITTLE VALLEY

E. C. Merow	Merchant	Geo. W. Boyce	Farmer
Henry F. Lankow	Cutler	Henry Paschen	Farmer
Hiram D. Leach	Farmer	Joseph Rickert	Farmer

TOWN OF LYNDON

F. S. Maxwell	Farmer	Chris Breadon	Farmer
Joseph Mitchell	Farmer	Stanly Carter	Farmer
Thomas B. Dunahay	Farmer		

TOWN OF MACHIAS

John Boyd	Farmer	Chas. Felton	Farmer
Clark Stanbro	Farmer	Denton Martin	Farmer
Frank Steffenhagen	Farmer	Will Fish	Laborer
John White	Farmer	O. D. Crouch	Farmer
Wm. Felton	Farmer		

TOWN OF MANSFIELD

Mark Windsor	Farmer	Emos Eddy	Farmer
Sullivan G. Skeels	Retired	Albert Horton	Retired
Chas. Ebert	Farmer	Eugene Schaich	Farmer

TOWN OF NAPOLI

Robert Seaton	Farmer	Melvin Lowe	Farmer
Sam Fox	Farmer	Robert Edgar	Farmer
D. Gunnar Anderson	Farmer		

TOWN OF NEW ALBION

Geo. W. Barker	Farmer	Stanley Pritchard	Farmer
Ralph J. Smith	Farmer	Frank Blake	Jeweler
Ray Rich	Farmer	Charles J. Buskist	Farmer
Geo. E. Shafer	Farmer	Harold Milks	Farmer
William R. Cooper	Retired	Ray Samuelson	Farmer

TOWN OF OLEAN

Frank Farr	Machinist	Newell Hosmer	Farmer
Charles Lundy	Laborer	Michael Brenner	Laborer
Leslie Davis	Laborer	Leo Silk	Machinist
John Erickson	Merchant	Nicholas Carter	Fireman

CITY OF OLEAN

Shirley Lefever	Laborer	J. B. Quinn	Contractor
Fred Brundell	Retired	F. J. Garvey	Painter
Andrew Bulger	Retired	George Renny	Machinist
John Passmore	Retired	Theodore Gould	Insurance Agt
F. F. Hammond	Bookkeeper	M. F. Mack	Retired
F. Raymond Morian	Clerk	William Welsh	Merchant
Charles Burley	Blacksmith	A. J. Conway	Grocer

Frank S. Tinklepaugh	Retired	Wm. Sullivan	Machinist
Arthur Chapman	Brakeman	Charles Sherwin	Laborer
Floyd Chapman	Water Dept.	W. F. Selover	Blacksmith
B. D. Geuder	Clerk	Alfred Kritter	Retired
C. E. Detrich	Bank Clerk		

TOWN OF OTTO

Clive Ballard	Farmer	Charles Cady	Farmer
Charles E. Foster	Farmer	Claud L. Barber	Farmer
Albert P. Aust	Dealer	Henry Hart	Farmer

TOWN OF PERSIA

Charles J. Shultz	Justice	Alfred E. Moats	Retired
Charles Taft	Laborer	Chauncey Lenox	Retired
Willard N. Allen	Retired	Ralph N. Cross	Electrician
Crowell S. Gayton	Laborer	Nathan Alverson	Electrician

TOWN OF PERRYSBURG

Eugene Shultz	Farmer	Harold Press	Farmer
Harlow Wright	Farmer	Userle Wells	Farmer
Clarence Miller	Manufacturer	George Hancock	Farmer
Homer Woodin, Jr.	Farmer		

TOWN OF PORTVILLE

Orson Wood	Farmer	A. F. Shafer	Farmer
August Edel	Retired	N. A. Trenkle	Blacksmith
R. L. Borst	Merchant	S. E. Love	Retired
Geo. Sherry	Currier	C. A. Sies	Retired
Smith Parish	Merchant	F. O. Langworthy	Farmer
Emmett E. Eldredge	Farmer		

TOWN OF RANDOLPH

W. J. Atchison	Insurance	Harry Locke	Farmer
Weldon Bailey	Farmer	Victor Swan	Furniture
Roy R. Archer	Farmer	Wellington Waite	Farmer
E. C. Mighells	Farmer	N. M. Abbey	Farmer
S. Z. Fisher	Retired	Frank Hotchkiss	Farmer
Edwin Mack	Contractor	E. R. Brace	Farmer

TOWN OF RED HOUSE

Delbert Remington	Farmer	Ben Drew	Farmer
Corry Goodrich	Farmer	Frank A. Johnson	Farmer
Charles M. Anderson	Farmer		

TOWN OF SALAMANCA

C. C. Hall	Farmer	H. Hutchinson	Laborer
C. E. Easton	Farmer		

CITY OF SALAMANCA

C. E. Simons	Real Estate	Peter C. Brown	Conductor
C. R. Gibson	Auto Dealer	John Brands	Carpenter
V. P. Chamberlain	Carpenter	Norman Bowman	Retired
Horace P. Starr	Retired	Henry Fuller	Merchant
W. H. Harrington	Salesman	John H. Blessing	Photog-
Eugene Buck	Gardener	rapher	
Henry C. Whitlock	Clerk	F. D. Wetmore	Shoe Dealer
Geo. H. Babcock	Real Estate	C. A. Burbank	Merchant
W. S. Warner	Forester		

TOWN OF SOUTH VALLEY

George Coulter	Farmer	Fay L. Barney	Farmer
Leslie C. Brown	Farmer	Peter Brannon	Farmer
Marvin Hawley	Farmer		

TOWN OF YORKSHIRE

Perry Chaffee	Feed	John Morse	Farmer
Herbert Hitchcock	Mail Carrier	G. E. Bailey	Retired
Fred Randall	Surveyor	Wm. Howe	Farmer
Fred Woodard	Farmer	Frank Lafferty	Retired

We, the undersigned members of the Committee of Grand Jurors herewith submit our Report of Grand Jurors selected for the year 1923 as follows:

W. R. McGavisk
J. H. Carr
J. T. Fennis
T. B. Hall

County Auditor's Report

Nov. 1st, 1921 to Oct. 31st, 1922

COUNTY AUDITOR'S REPORT

To the Honorable Board of Supervisors of Cattaraugus County:

Gentlemen:

I herewith respectfully submit my report of Bill's presented and audited as County Auditor from November 1st., 1921 to Oct. 31st., 1922 for your consideration.

Total number of Claims Audited 3532

Total Amount of Claims Audited . . . . . $ 509141.52

SUMMARY OF DEPARTMENTS

		Total
Supervisor Accounts.		
Per Diem . . . . . $	6804.00	
Mileage	1656.36	
Special Committee Work	4128.67	
Labor on Tax Rolls . . .—.	298.94	12887.97
Supervisor's Rooms.		
Telephone	48.00	
Repairs	80.88	
Heat	173.80	
Janitor Supplies	25.00	327.68
County Publications.		
Tax Rolls	25.61	25.61
Miscellaneous Notices	11..55	11.55
Local Laws	106.60	106.60
Journals and Reports	1768.58	1768.58
Educational Notices	25.49	25.49
Tax Commissions	38.70	38.70

Descriptions for Tax Sales	508.00	508.00
Redemption Advertising	637.00	637.00
Notices of Tax Sales	1493.88	1493.88
Commissioners of Election.		
Expenses	56.87	56.87
Election Expenses.		
Disbursements	119.44	
General Election	2907.12	
Primary Election	930.37	
Office Expenses	448.62	
Telephone	98.35	
Other Expense	56.28	
Law Books	7.00	4607.18
Town Clerk's Mailing Amendments . . .	285.41	285.41
County Attorney	178.17	178.17
County Treasurer.		
Telephone	33.26	
Office Expenses	210.18	
Office Supplies	176.86	
Record Books	78.03	
Bond	300.00	798.33
Court House.		
Telephone	48.00	
Light	272.87	
Heat	431.66	
Other Expense	121.22	873.75
County Clerk's Building.		
Light	256.62	
Heat	350.49	
Telephone	89.04	
Other Expense	143.43	
Janitor Supplies	26.34	865.92

District Attorney.			
Expenses		1350.23	
Office Expenses		267.64	
Special Orders		3593.70	
Telephone Rental		108.00	
Stenographer's Expenses		90.91	
Law Books		210.00	5620.48
Sheriff's Office and Quarters.			
Traveling Expenses—			
Criminal	2010.24		
Civil	914.93		
Other Expense	544.94		
Total		3470.11	
Total		3470.11	
Office		698.09	
Equipment		103.00	
Miscellaneous		316.41	
Auto Upkeep		2121.16	
Auto Purchase		1400.00	
Telephone		524.51	8624.28
Jail Buildings.			
Upkeep Buildings and Grounds		203.91	
Furnishings		146.29	
Heat and Light		1880.43	
Other Expense		35.94	2266.57
Jail Inmates.			
Food Supplies		3988.10	
Clothing, Bedding, Etc.		204.25	
Other Expense		688.30	4880.65
Jail Barn		162.53	162.53
Sheriff's Department Total			15934.03
Surrogate.			
Expenses		573.24	
Office Expenses		75.75	
Telephone Rental		87.00	
Blanks		438.99	
Law Books		27.00	1201.98

County Judge.		
Office Expenses	182.87	
Office Rent	480.00	
Law Books	135.50	
Telephone	74.00	872.37
County Clerk.		
Disbursements	810.95	
Record Books	693.75	
Office Supplies	549.47	
Typewriters	357.75	
Law Books	9.00	
Bond	30.00	
Office Furniture	506.00	2956.92
Court Library.		
Law Books	603.50	603.50
Supreme Court.		
Publications	475.43	
District Attorneys Orders	584.79	
Court Orders	122.00	1182.22
County Court.		
Publications	215.40	
District Attorney's Orders	199.85	
Court Orders	101.50	516.75
Supreme Court Chambers.		
Expenses	180.88	
Telephone	57.80	
Office Rent	420.00	
Office Supplies	66.25	
Law Books	76.50	801.43
Justice Fees.		
Felony	630.95	
Agricultural Laws	138.80	769.75
Constable Fees.		
Felony	398.05	
Agricultural Laws	242.80	640.85

Sealer of Weights and Measures.		
Expenses	282.68	282.68
Coroners.		
Coroner's Orders	325.45	
Coroner's Fees	622.75	
Pauper's Burials	529.65	1477.85
Insurance.		
Insurance on Buildings	1603.53	1603.53
Rocky Crest Sanatorium.		
Maintanance—		
Food Supplies	8561.87	
Drugs	828.24	
Nurse Supplies	1303.77	
Household, Etc.	2252.13	
Labratory	312.16	13258.17
Offcie—		
Office Expenses	194.39	
Telephone	81.10	
Transportation	652.84	
Freight and Express	119.40	1047.73
Supt. and Nurses—		
Pay Roll	7394.56	
Expenses	114.34	
Extra Labor	2285.72	9794.62
Buildings and Grounds—		
Building Repairs	1084.44	
Equipment Repairs	389.29	
Heat and Light	1838.18	
Farm and Grounds	370.78	3682.69
Miscellaneous—		
Dental Services	28.00	
Occulist	2.25	
Expenses Bd. of Managers	43.13	
Compensation Insurance	117.81	191.19
Recreation Hall Appropriation .	2607.48	2607.48

Cottage Appropriation	3637.54	3637.54
Rocky Crest Sanatorium Total		34219.78
County Visiting Nurse.		
Salary	1975.00	
Expenses	251.80	
Room Rent	240.00	
Auto Purchase	633.00	3099.80
Supt. of Highways.		
Expenses	829.19	
Telephone	442.57	
Office Supplies	627.33	
Auto Upkeep	2744.98	
Office Help	932.27	
Office Equipment	439.24	6015.58
County Line Bridges.		
Construction and Repairs	5621.93	5621.93
State and County Roads.		
Right of Way Purchase	3623.25	
Extra Material	219.60	
Paving Court Street	1781.52	5624.37
Federal Trucks.		
New and Repair Parts	12929.55	
Gas and Oil	1213.41	
Repair Labor	5858.60	
State Expense	777.15	
Tools	348.80	
Insurance	1174.85	
Freight and Express	217.28	22519.64
County Tool House.		
Construction	9509.77	9509.77
County Machinery.		
Purchase	32965.38	
Freight	370.81	
Repairs	1219.49	
Repair Freight	407.73	
State Expense	579.29	35542.70

320-A Highways County and Town Roads.

County—		
Engineering	587.35	
Bond Sale Expenses	495.00	1082.35
To Be Charged Back to Roads—		
Cement	2485.92	
Tarvia	20.00	
Stakes	436.32	
Compensation Insurance	5359.14	8301.38
Allegany Road No. 1—		
Material	18930.86	
Surveys	32.35	18963.21
Ashford Road No. 1—		
Material	31586.87	
Surveys	77.75	31664.62
Carrollton Road No. 1—		
Material	4656.07	
Surveys	13.55	4669.62
Coldspring Road No. 1—		
Material	3639.82	
Surveys	13.50	3653.32
Conewango Road No. 1—		
Material	256.52	
Surveys	13.50	270.02
Dayton Road No. 1—		
Material	7542.96	
Surveys	13.00	7555.96
Dayton Road No. 2—		
Material	15427.78	
Surveys	72.81	15500.59
East Otto Road No. 1—		
Material	1849.35	
Surveys	24.25	1873.60

Ellicottville Road No. 1—		
Material	11687.43	
Surveys	84.50	11771.93
Ellicottville Road No. 2—		
Material	9509.68	
Surveys	6.90	9516.58
Farmersville Road No. 1—		
Material	9435.36	
Surveys	24.68	9460.04
Franklinville Road No. 1—		
Material	8496.96	
Surveys	9.53	8506.49
Freedom Road No. 1—		
Material	4873.28	4873.28
Freedom Road No. 2—		
Material	5362.13	5362.13
Freedom Road No. 3—		
Material	300.51	
Surveys	30.50	330.01
Great Valley Road No. 1—		
Material	17965.28	
Surveys	48.90	18014.18
Hinsdale Road No. 1—		
Material	7780.69	
Surveys	35.69	7816.38
Humphrey Road No. 1—		
Material	7692.52	
Surveys	19.30	7711.82

Humphrey Road No. 2—		
Material	251.54	
Surveys	13.65	265.19
Ischua Road No. 1—		
Material	380.43	
Surveys	58.87	439.30
Ischua Road No. 2.		
Material	47.13	
Surveys	8.15	55.28
Leon Road No. 1.		
Material	10364.78	
Surveys	52.75	10417.53
Little Valley Road No. 1.		
Materail	6627.81	
Surveys	63.50	6691.31
Little Valley Road No. 2.		
Material	630.11	
Surveys	5.00	635.11
Lyndon Road No. 1.		
Material	737.19	
Surveys	43.40	780.59
Lyndon Road No. 2.		
Material	233.71	
Surveys	26.75	260.46
Machias Road No. 1.		
material	3779.47	3779.47
Machias Road No. 2.		
Material	1542.79	1542.79

Machias Road No. 3.		
Material	5016.82	
Surveys	25.25	5042.07
Mansfield Road No. 1.		
Material	2418.71	
Surveys	50.00	2468.71
Napoli Road No. 1.		
Material	7587.18	
Surveys	17.00	7604.18
New Albion Road No. 1.		
Material	10289.49	
Surveys	19.50	10308.99
New Albion Road No. 2.		
Material	45.77	
Surveys	6.50	52.27
Olean Town Road No. 1.		
Material	12545.94	12545.94
Olean Town Road No. 2.		
Material	557.68	
Surveys	63.00	620.68
Otto Road No. 1.		
Material	1303.19	
Surveys	21.50	1324.69
Perrysburg Road No. 1.		
Material	20398.06	
Surveys	103.98	20502.04
Persia Road No. 1.		
Material	8986.23	
Surveys	88.50	9074.73

Portville Road No. 1.		
Material	10844.31	
Surveys	28.00	10872.31
Randolph Road No. 1.		
Material	16540.13	
Surveys	28.25	16568.38
Randolph Road No. 2.		
Surveys	6.00	6.00
Salamanca City Road No. 1.		
Surveys	22.50	22.50
Yorkshire Road No. 1.		
Material	8301.31	
Surveys	38.53	8339.84
Yorkshire Road No. 2.		
Material	468.53	
Surveys	30.00	498.53
Supt. of Poor.		
Traveling Expenses	333.42	
Auto Repairs	150.54	
State Prison Supplies	297.85	
Religious Services	400.00	
Paupers Burials	260.00	
Repair Poor Farm Equip.	308.00	1749.81
Insane Committments.		
Charged Farmersville	23.00	23.00
Child's Welfare Board.		
Expenses of Members	55.89	55.89
Penal Institutions.		
Care of Prisoners	2141.26	2141.26
Deaf Mutes.		
Care of	2574.15	2574.15

Indigent Children.		
Charged County	2078.69	
Charged Humphrey	222.86	
Charged Olean City	4070.69	6372.24
Invalid Poor Hospital Charges.		
Charged County	429.82	
Charged South Valley	219.43	
Charged Great Valley	217.71	
Charged Salamanca City	874.29	
Charged Persia	286.18	
Charged CVarrollton	694.29	
Charged Olean City	999.43	
Charged Otto	101.14	
Charged Yorkshire	229.71	
Charged Machias	58.29	
Charged Dayton	30.86	
Charged Hinsdale	246.85	
Charged Perrysburg	34.29	
Charged Humphrey	34.28	4456.57
Soldiers.		
Burials	1357.70	
Headstones	275.00	1632.70
District Laboratory Supply Stations.		
Charge District of Gowanda	35.00	
Charge District of Olean	20.42	5542
Ex. Sheriff Mallery Accounts.		
Expenses	8.28	8.28
Cemetery.		
Assessment	6.00	6.00
Appropriations.		
County Park	333.70	333.70
Total of Orders Issued		509141.52

Respectfully submitted.

J. B. Reeves.

Report of County Treasurer

November 1, 1921 to November 1, 1922

To the Board of Supervisors of Cattaraugus County:

Gentlemen:

I take pleasure in herewith submitting for your consideration, my annual report of the fiscal condition of Cattaraugus County, and transactions of the Treasurer's Office from November 1, 1921 to November 1, 1922.

Very respectfully yours,

B. L. ANDREWS,
County Treasurer.

Salamanca, N. Y.
November 1, 1922.

SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

GENERAL FUND

NOVEMBER 1, 1921 TO NOVEMBER 1, 1922

Separation and distribution of disbursements as required by Comptroller.

"SYSTEM OF COUNTY ACCOUNTS"

RECEIPTS		DISBURSEMENTS
$ 25,923.78	Cash on hand Nov. 1, 1921	$

LEDGER ACCOUNTS

8.30	County Tax Sale Certificates	1,672.76
8,371.00	Fines	111.00
	Direct State Tax	96,664.86
	State Stenographer Tax	4,419.15
	Armory State Tax	11,424.26
	Supervisors Expenses	15,423.01
	County Printing	4,309.84
	Tax Commissioners	38.70

	....Commissioners of Election	3,468.39
	....Election Expense	5,088.87
	....County Attorney	173.17
	....County Auditor	1,405.41
	....County Treasurer	3,294.62
149.00	....Search Fees	149.00
	....Court House	2,644.51
	....County Clerk's Bldg.	1,698.44
	....District Attorney	10,961.29
3,727.41	....Sheriff	17,779.21
	....County Judge	2,300.12
	....Surrogate	2,603.18
13,360.32	....County Clerk	16,229.79
	....Court Library	603.50
	....Supreme Court Civil	12,429.67
2.95	....Supreme Court Chambers	865.43
	....County Court Civil	10,168.87
	....Surrogate Court	2,174.19
	....Supreme Court, Criminal	4,876.20
	....County Court, Criminal	279.82
	....Justices and Constables	1,215.45
8.00	....Coronor	1,267.95
	....Sealer of Weights and Measures	982.68
58.36	....Insurance on Buildings	1,603.53
	....Rocky Crest Salaries	12,882.68
	....Rocky Crest Hospital	19,039.90
	....Rocky Crest Patients	11,254.84
5,314.73	....Rocky Crest Receipts	66.14
8.10	....Superintendent of Highways	9,902.31
	....County Line Bridges	5,621.93
9,468.55	....Federal Motor Truck Fund	22,387.25
232.68	....County Tool House and Garage	10,900.67
4,207.23	....County Road Machinery	35,526.00
	....Compensation Insurance	7,431.19
	....Superintendent of Poor	3,460.13
1,893.27	....Almshouse	8,898.00
	....Almshouse Inmates	13,375.65
	....Outside Relief	2,769.47
	....Hospitals	1,852.68
	....Insane Committments	80.00
	....Orphan Asylums	2,839.51
	....Child Welfare Board	66.89
	....Jail Building	2,715.03
	....Jail Inmates	4,657.61

	....Erie County Penitentiary		1,078.62
	....Dist. School Superintendents		1,500.00
	....Farm Bureau		4,500.00
	....Home Bureau		1,570.00
	....County Historian		250.00
	....Society Prevention of Cruelty to Children		300.00
	....Deaf Mutes		2,574.15
	....Southwestern Tier Ass'n for Blind ..		750.00
	....Soldiers Burial		1,457.70
	....Soldiers Headstones		325.00
	....State Highway Sinking Fund and Interest		3,156.54
1,735.58	....General Interest		17,921.14
	....Highway Right of Way		4,323.61
	....State Road Construction		164,061.28
40,000.00	....Temporary Tax Loans		30,000.00
25,000.00	....Temporary Loan on Road Machinery.		20,166.43
164,061.28	....Temporary Loan on State Roads		195,054.29
8,500.00	....Temporary Loan on Tool House . ..		8,500.00
	....Jail Bonds		3,000.00
417.38	....Miscellaneous Accounts		411.38
	....Towns Raised by Taxation for Maintenance of State Highways		4,250.00
	....County and Town Road Construction		41,786.01
	....Child Welfare (charged towns)		5,120.00
	....Hospital Care of Poor, Charge Towns:		
	Carrollton	$ 694.29	
	Great Valley	217.71	
	Hinsdale	246.85	
	Dayton	30.86	
	Humphrey	34.28	
	Machias	58.29	
	Olean City	999.43	
	Otto	101.14	
	Perrysburg	34.29	
	Persia	286.18	
	Salamanca City	874.29	
	South Valley	219.43	
	Yorkshire	229.71	4,026.75
	....Care of Children, Charge Town:		
	Humphrey	222.86	

	Olean City	4,134.20	
	Salamanca City	50.29	4,407.35
	Dist. Labratory Supply Stations:		
	Olean City	20.42	
	Persia	35.00	55.42
	....Examination Lunacy, Auditor's Order Charge Farmersville		23.00

TAXES

191,637.26	....Received from Corporations		
424,662.14	....Received from Collectors		
	....Paid Collectors in Tax Settlement		4,583.82
.63	....Collector Fee for Notifying (South Valley)		.63
7.67	....Collector-Randolph - Jamestown Tel. Corp.		7.67
323.30	....School Tax Before Relevy		323.30
1,430.80	....Relevied School Tax		3,952.83
657.03	....Relevied City Tax		1,543.44
	Returned Taxes Collected:		
	Real	18,734.88	
	Personal	123.97	
	Relaid School	2,373.24	
22,357.48	.... Relaid City	1,125.39	
537.50	....Descriptions for Tax Sale		531.00
1,145.97	....Fees to County on Taxes Paid After Return		
1,491.11	....Tax Sale and Redemption Advertising		1,374.75
1,114.70	....Interest on Taxes Paid After Return .		
	....Refunded Taxes, Charge Towns:		
	Allegany	128.83	
	Farmersville	49.74	
	Franklinville	27.73	
	Olean Town	22.46	
	....Olean City	784.16	1,012.92
	....Cancellation of Tax Sale, Charge Town:		
	Coldspring	11.58	
	Olean City	43.63	

	Salamanca Town	52.00	
	South Valley	33.09	140.30
	....Credit Towns—Collected Taxes Relaid on 1921 Roll:		
	Hinsdale	79.15	
	Ischua	6.95	
	New Albion	18.75	
	Olean Town	64.98	
	Persia	140.44	
	Randolph	38.27	
	Salamanca Town	1.37	
353.59....	South Valley	3.68	
	Collected Brush Tax—Credit:		
	Elko	22.50	
	Mansfield	35.10	
66.70....	Portville	9.10	
	Collected Fire Tax—Credit:		
	Ashford	2.50	
7.41....	Machias	4.91	
	Collected Light Tax—Credit:		
.86....	Freedom	.86	
	Credit Town of Allegany for 1921 Taxes not on Warrant:		
	Paid by Pennsylvania R. R. Co..		1,959.69
2,224.96....	Paid by Collector	265.27	
	Towns Paid on Account—Credit:		
	Humphrey	56.86	
	Randolph	105.21	
765.50....	Randolph	603.43	
	....Cash on Hand November 1, 1922		12,838.45
$961,232.53			$961,232.53

SUMMARY

$ 25,923.78....	Cash on Hand November 1, 1921		
935,308.75....	Receipts	Disbursements	948,394.08
	....Cash on hand November 1, 1922 . ..		12,838.45
$961,232.53			$961,232.53

DETAILED RECEIPTS—GENERAL FUND

From Assigned tax sale certificate owned by County—No. 26, Sale of 1921 . .			8.30
From Fines:			
Probation Fines from E. L. Whiting . .		75.00	
Truancy Dist. 3 Coldspring		5.00	
Jan. 1922—			
Ditcher . . . . . $	36.00		
Brown	500.00		
Wassa	200.00		
Rosentein	8.00		
Senk	200.00		
Rogers	75.00		
Piccol	25.00		1,044.00
Feb. 1922—			
Morris Waring		50.00	
May 1922—			
Harley Blake	1.00		
Fred Schrader	100.00		
Walentine Wcisto	150.00		
John Agneli	150.00		
Sam Marinaro	300.00		
Joe Slodowoski	100.00		
Walter Pickett	100.00		
Ludwig Pechota	100.00		
Michael Szywicz	100.00		
Lawrence Karl	500.00		
Alfred Martelluca	250.00		
Domonic Pecora	100.00		
Julia DiBiagi	50.00		
Katherine Sedelo	100.00		
Joseph Koronowski	150.00		
Robert Wing	46.00		
Frank Cieslak	150.00		
Isador Fenster	100.00		
Leo Sedelo	100.00	2,647.00	

June 1922—			
Marinaro	500.00		
Willing	400.00		
Bonamici	150.00		
Lazzari	150.00	1,200.00	
July 1922—			
Plonka	200.00		
Myers	300.00		
Natello	250.00		
Bonk	200.00		
Gero	100.00		
Olivera	150.00		
Walgus	250.00	1,450.00	
Oct. 1922—			
Ross	200.00		
Comfort	100.00		
Kujawa	150.00		
Mack	350.00		
Robinson	350.00		
Wood	200.00		
Hoffmire	100.00		
Conti	150.00		
Mingori	150.00		
Castle	100.00		
Pecora	25.00		
Crary	25.00	1,900.00	8,371.00
From Individuals for Tax Searches and Deeds Made by the County Treasurer			149.00
From Sheriff:			
1922—			
January	757.80		
February	253.06		
March	135.13		
April	114.76		
April	233.68		
May	118.14		
July	881.50		
October	1,233.34		3,727.41

From County Clerk:		
1921—		
November receipts	1,082.46	
December receipts	823.41	
1922—		
January receipts	960.54	
February receipts	1,059.46	
March receipts	1,143.48	
April receipts	1,184.17	
May receipts	1,343.47	
June receipts	1,163.32	
July receipts	1,275.48	
August receipts	1,115.31	
September receipts	971.76	
October receipts	1,237.46	13,360.32
From Judge Cole, Refund for Personal Telephone Bill		2.95
From Coroner Burdick for Money from Body of Joseph H. Holman		8.00
From Refund on Insurance:		
R. L. Farham	36.23	
R. T. Mallery.	20.23	
E. C. Nagle	1.90	58.36
From Rocky Crest Sanatorium.		
1921—		
November	1,004.45	
December	1,023.05	
1922—		
January	588.60	
January	291.00	
February	127.84	
March	493.00	
April	666.71	
April	494.25	
May	128.70	
May	59.73	
June	425.00	
August	12.40	5,314.73

From C. G. Locke for Credit to Office Fixtures of County Highway Office . . .		8.10
From Use of County Trucks:		
November 1921—		
Humphrey	70.00	
State Dept. of Highways .	60.00	
City of Salamanca	21.00	
Ellicottville	53.80	
Randolph	22.00	
Freedom	95.00	
Great Valley	815.50	
Ashford	22.00	
Humphrey	2.50	1,161.80
Dec.—		
Ellicottville	10.00	
City of Salamanca	45.00	55.00
Jan. 1922—		
Great Valley	122.00	
Dayton	272.00	394.00
Feb.—		
Indian Reservation Highway Supt.	36.50	36.50
April—		
Midland Wool Combing Co.	49.00	49.00
May—		
Humphrey	124.00	
Napoli	30.25	
Gowanda Sales Co.	35.00	
Napoli	24.50	213.75
June—		
Humphrey	275.00	
Great Valley	46.50	
Great Valley	66.50	
Allegany	11.00	399.00

July—		
Otto	10.00	
East Otto	7.00	
Persia	18.00	
Persia	18.00	
Ashford	12.00	
Ashford	6.00	
Leon	4.00	
Leon	10.00	
Leon	20.00	
Ellicottville	9.00	
Ellicottville	4.00	
Ellicottville	4.00	
Humphrey	83.00	
Humphrey	118.00	
Humphrey	5.00	
New Albion	136.00	
New Albion	5.00	
New Albion	17.00	
Randolph	9.00	
Randolph	5.00	
Randolph	55.00	
Little Valley	4.00	
Little Valley	5.00	
Napoli	20.00	
Humphrey	153.50	
Great Valley	17.50	
From Use of County Trucks:		
July, 1922—		
Dayton	200.00	
Humphrey	18.00	
Ellicottville	230.50	
Leon	331.50	
Little Valley	17.00	
Machias	15.00	
New Albion	150.50	
Randolph	40.00	1,825.00
From Use of County Trucks:		
Aug. 1922—		
Great Valley	37.00	
Machias	13.00	

Great Valley	259.00	
Ashford	33.00	
Ashford	140.00	
Coldspring	5.00	
Ellicottville	196.00	
Little Valley	3.00	
Napoli	314.50	
Napoli	37.00	
New Albion	157.00	
New Albion	368.50	
Portville	10.00	
Yorkshire	79.50	
Humphrey	145.00	1,797.50
SEPT.—		
New Albion	280.00	
Great Valley	183.50	
Lyndon	12.00	
Ischua	17.50	
Yorkshire	40.50	
Humphrey	244.00	
New Albion	63.50	
Little Valley	18.50	
Yorkshire	43.00	
Great Valley	147.00	1,049.50
Oct.—		
Freedom	10.00	
Little Valley	30.50	
Yorkshire	11.00	
New Albion	205.50	
Ellicottville	84.50	
Great Valley	19.00	
Dayton	330.00	
Ischua	8.50	
Coldspring	10.00	
Napoli	82.00	
Little Valley	56.50	
New Albion	10.50	
East Otto	6.50	
Franklinville	10.00	
Mansfield	70.00	

Franklinville	30.00		
Otto	18.00		
Napoli	112.00		
W. C. Whalen	150.00		
Humphrey	242.00		
Humphrey	32.00		
Humphrey	594.00		
Little Valley	4.00		
Ellicottville	17.50		
New Albion	40.50		
New Albion	257.00		
Allegany	7.00		
Ellicottville	9.00		
Great Valley	30.00	2,487.50	9,468.55
From salvage of house and barn removed to Build County Tool House:			
A. L. Miles	3.75		
H. F. Lankow	18.40		
J. H. Barnard	70.00		
W. H. Bowen	140.53		232.68
For Roads			
From Towns For Use of Road Machinery: (Ntt in Tax Levy).			
Allegany	6.00		
Ashford	18.00		
Dayton	12.50		
Ellicottville	991.00		
Great Valley	435.00		
Humphrey	374.00		
Lyndon	582.00		
Otto	1,000.00		
New Albion	12.50		
Persia	634.00		
Randolph	1.00		
Refund for Dies	137.00		
Refund from Austin Co.	4.23		4,207.23

From Superintendent of Poor:			
1921—			
November Receipts	111.60		
December Receipts	127.60		
1922—			
January Receipts	250.45		
February Receipts	66.93		
March Receipts	470.71		
April Receipts	279.65		
May Receipts	61.37		
June Receipts	74.73		
July Receipts	155.61		
August Receipts	42.64		
Sept. Receipts	103.65		
October Receipts	138.90	1,883.84	
From State for Care of Indian Poor . . .		9.43	1,893.27
From Interest on Bank Deposit:			
Salamanca Trust Co., 1921—			
Nov. . . . . —.	35.59		
Dec.	14.24		
1922—			
Jan.	170.59		
Feb.	454.96		
March	431.51		
April	214.00		
May	170.40		
June	71.42		
July	70.33		
Aug.	44.65		
Sept.	24.88		
Oct.	23.20	1,725.77	
Union National Bank-Franklinville . .		6.48	
Interest allowed on Temporary Loan in New York City from Date Made to Date of Receipts		3.33	1,735.58

From Temporary Tax Loans:

Dec. 1, 1921	10000.00	@	6%	due Mar. 20, 1922
Oct. 26, 1922	20000.00	@	6%	due Feb. 26, 1923
Nov. 2, 1922	10000.00	@	6%	due Mar. 2, 1923
	40000.00			40000.00

From Temporary Loan on Road Machinery.

Sept. 15,1922	25000.00	@	5%	due Feb. 15, 1923	25000.00

From Temporary Loan for State Road Construction:

July 8, 1922	57105.64	@	5%	due Feb. 8, 1923
Aug. 1, 1822	39367.81	@	6%	due Jan. 15, 1923
Aug. 31, 1922	26928.25	@	5%	due Jan. 31, 1923
Oct. 3, 1922	30008.76	@	5%	due Mar. 3, 1923
Nov. 2, 1922	10650.82	@	5%	due Mar. 2, 1923
	164061.28			164061.28

From Temporary Loan for Tool House:

Dec., 1921 8500.00 paid Jan., 1922 8,500.00

Frm Miscellaneous Refunds for Overpayments 417.38

From Corporations and Collectors Account of 1921 Tax Levy:

Town	Corporations	Collectors
Allegany	$ 15,954.26	$ 19,206.89
Ashford	3,810.48	7,107.68
Carrollton	13,455.94	
Coldspring	4,188.66	1,124.66
Conewango	2,198.88	8,774.37
Dayton	6,476.06	11,511.05
East Otto	72.27	9,312.35
Elko	3,263.00	
Ellicottville	5,366.41	11,798.45
Farmersville	3,869.25	2,947.35
Franklinville	6,770.67	19,387.56

Freedom	2,526.61	8,317.03	
Great Valley	14,336.72	897.85	
Hinsdale	9,571.02	5.087.19	
Humphrey	229.89	3,068.42	
Ischua	2,997.56	3,286.69	
Leon	521.29	8,140.50	
Little Valley	3,132.19	11,653.64	
Lyndon	78.03	3,684.03	
Machias	7,729.78	7,858.47	
Mansfield	4,034.39	4,493.84	
Napoli	216.60	4,872.88	
New Albion	2,413.65	14,324.04	
Olean Town	13,264.55	10,875.07	
Olean City	29,031.78	129,147.52	
Otto	4,107.10	5,741.10	
Perrysburg	2,215.44	8,417.09	
Persia	2,385.83	13,695.17	
Portville	8,083.33	8,701.96	
Randolph	2,663.97	13,284.52	
Red House	5,547.13		
Salamanca Town . . .	2,922.91	635.84	
Salamanca City . . .	1,707.31	61,694.45	
South Valley	2,505.85		
Yorkshire	3,988.45	5,614.48	
	191,637.26	424,662.14	191,637.26
			424,662.14

From—Received fee for Notifying Paid with South Valley Taxes 63

From—Received Jamestown Telephone Corp. Duplicate Payment of Randolph Tax 7.67

From Returned School Tax Paid Before Relevy:
City of Bradford—

Gas and Power Corp. Dist. 4 Red House	197.20
Cattaraugus Union Tel. Co. Dist. 1, Hinsdale	1.32
Thos. Fox, Dist. 5, Leon	58.52
R. N. Forbes, Dist. 6, Coldspring . . .	2.57

Robert Morton, Dist. 6, Coldspring..	13.70	
David Marsh, Dist. 1, Conewango .	4.00	
Mary Eggleston, Dist. 2, Dayton . ..	1.36	
Jas. Clark, Dist. 11, Ellicottville .	24.83	
John Peters, Dist. 6, Persia	19.80	323.30
From Releived School Tax:		
From Collectors of 1921 State and County Tax	1,369.36	
H. F. Blood	30.14	
Irving J. Nies, Exec.	15.62	
Cattaraugus Union	3.80	
A. S. Courter	3.68	
Seneca Indian Tel. Co.	8.20	1,430.80
From Relevied City Tax from Olean City Clerk		657.03
From Returned Taxes Collected:		
Real	18,734.88	
Personal	123.97	
Relaid School	2,373.24	
Relaid City	1,125.39	22,357.48
From Descriptions for Tax Sale		537.50
From Fees to County on Taxes Paid After Return ..		1,145.97
From Tax Sale Advertising	1,110.25	
Redemption Advertising	380.86	1,491.11
From Interest on Taxes Paid After Return		1,114.70
From Taxes Relaid on 1921 Rolls and Collected:		
Credit—		
Hinsdale	79.15	
Ischua	6.95	
New Albion	18.75	
Olean Town	64.98	
Persia	140.44	

Randolph	38.27	
Town of Salamanca	1.37	
South Valley	3.68	353.59
From Brush Tax Collected:		
Credit—		
Elko	22.50	
Mansfield	35.10	
Portville	9.10	66.70
From Fire Tax Collected:		
Credit—		
Ashford	2.50	
Machias	4.91	7.41
From Light Tax Collected:		
Credit—		
Freedom		.86
From 1921 Taxes Collected Not on Warrant:		
Credit—		
Allegany		2,224.96
From Towns—Paid on Account.		
Humphrey	56.86	
Randolph	105.21	
Randolph	603.43	765.50
TOTAL RECEIPTS—GENERAL FUND		$935,308.75

DETAILED DISBURSEMENTS—GENERAL FUND

Separating Payments Made by County Treasurer From Those Made by Auditor, Superintendent of Poor and County Clerk

Paid For County Tax Sale Certificates of 1922 Sale:

No. 7	8.86
No. 8	7.63
No. 15	200.13
No. 17	502.41
No. 77	223.47
No. 261	18.72

No. 262	53.89		
No. 350	430.90		
No. 354	208.21		
No. 401	18.54		
			1,672.76
Paid State Treasurer—			
For Fine of Guy Ditcher		36.00	
For Fine of Irving Rogers		75.00	111.00
Paid Direct State Tax—			
One Percent Fee		966.65	
State Treasurer		95,698.21	96,664.86
Paid State Stenographer Tax			4,419.15
Paid State Armory Tax			11,424.26
Paid Salaries of County Officers:			
Two Election Commissioners at $600.00	1,200.00		
Stenographer	900.00		
Clerk	9.00	3,000.00	
County Auditor		1,200.00	
County Treasurer	5.00		
Clerk	1,200.00		
Stenographer	540.00		
Transfer Tax Clerk	240.00	2,480.00	
Janitor County Bldgs., Little Valley		5,880.00	
District Attorney	3,500.00		
Stenographer	1,200.00	4,700.00	
County Judge	1,500.00		
County Court Stenographer	1,200.00	2,700.00	
Surrogate	1,500.00		
Surrogate Court Stenographer	1,174.19		
Clerk of Surrogate Court	1,000.00	3,674.19	
County Clerk	2,000.00		
Assistants	11,236.00	13,236.00	

Sealer of Weights and Measures		700.00	
County Supt. Highways . .	2,600.00		
Clerk	1,500.00	4,100.00	
Superintendent of Poor . .		2,000.00	
Five District School Supt. at $500.00		1,500.00	
County Historian, 2 mos. at $125.00		250.00	40,420.19
Paid Sheriff's Salaries:			
Sheriff, four quarters at $725.00		2,900.00	
Under Sheriff, three quarters at $300.00	900.00		
Under Sheriff, one quarter at $250.00	250.00	1,150.00	
Six Deputies—			
First Quarter	762.50		
Second Quarter	787.50		
Third Quarter	787.50		
Fourth Quarter	758.33	3,095.83	
Turnkey, Four Quarters at $225.00		900.00	
Matron, Three Quarters at $62.50	187.50		
Matron, One Quarter	41.67	229.17	
Two Chaplains, First Quarter at $25.00	50.00		
Three Chaplains, Three Quarters at	225.00	275.00	
Jail Physician, Four Quarters at $150.00		600.00	9,150.00

Paid Rocky Crest Sanatorium:

Pay Rolls Signed by Supt. and Board of Managers and Audited by Civil Service Commission:

1921	Supt.	Employees	Vis. Nurse	
Nov.	208.33	655.50	75.00	938.83

Dec.	215.01	553.36	75.00	843.37	
Jan.		47.42		47.42	1,829.62

Paid Farm Bureau as per Resolution		4,500.00
Paid Home Bureau as per Resolution		1,570.00
Paid District Attorney Special Orders, Authorized by Board:		
1921—November	538.42	
December	18.21	556.63

Paid Orders of Child Welfare Board and Charged Towns:

Allegany	965.00		
Carrollton	40.00		
Dayton	240.00		
Franklinville	30.00		
Hinsdale	168.00		
Olean Town	285.00		
Olean City	1,990.00		
Persia	375.00		
Portville	120.00		
Randolph	45.00		
Salamanca City	862.00	5,120.00	
Ordre For Printing		11.00	5,131.00

Paid Temporary Tax Loans March 20, 1922:

			Interest	
Oct. 29, 1921	@ 6%	20,000.00	470.00	
Nov. 28, 1921	@ 6%	10,000.00	470.00	
		30,000.00	656.67	30,656.67

Paid Temporary Loan For Road Machinery:

Dated		Due		Int.	
June 23, 1921	@ 6%	Feb. 23, 1922	15,101.00	616.62	
Oct. 26, 1921	@ 6%	Mar. 26, 1922	5,065.43	126.64	
			20,166.43	743.26	20.909.69

Paid Temporary Loan for Tool House:

Dated		Due		Int.	
Dec. 13, 1921	@ 6%	Jan. 13, 1922	8,500.00	42.50	8,542.50

Paid Semi-Annual Interest on $400,000.00 Highway Bonds "Series A" @ 5%		10,000.00
Paid Three Jail Bonds No. 55, 56, 57 @ 1,000.00		3,000.00
Paid Semi-annual Int. 6,000.00 Jail Bond @ 4%	120.00	
Paid Semi-annual Int. 3,000.00 Jail Bond @ 4%	60.00	180.00

Paid Temporary Loans for State Road Construction:

21,939.68	June 28, 1921	6%	Jan. 28, 1922	782.51	
369.01	Sept 3, 1921	6%	Feb. 3, 1922	9.41	
8,070.16	June 6, 1921	6%	Feb. 6, 1922	322.81	
5,185.21	Oct. 1, 1921	6%	Mar. 1, 1922	129.63	
40,000.00	Oct. 26, 1922	6%	Mar. 20, 1922	960.00	
44,000.00	Aug. 26, 1921	6%	Mar. 26, 1922	1,562.00	
25,490.23	July 27, 1921	6%	Mar. 27, 1922	1,032.35	
50,000.00	Sept. 29, 1922	6%	Mar. 29, 1922	1,500.00	
195,054.29				6,298.71	201,353.00

Paid Protested Check Credited Rocky Crest Sanatorium and so Charged Back to the Hospital . . .		66.14
Paid Order for House, Lot and Barn for County Tool House		1,000.00
Paid Orders of County Auditor:		
1921—November	16,559.91	
December	23,161.65	
1921—January	19,789.40	
February	10.572.30	
March	17,055.75	
April	22,992.18	
May	15,901.69	
June	11,441.96	
July	24,437.18	
August	13,107.51	
September	8,262.78	
October	38,349.81	221,632.12
Paid Society for Prevention of Cruelty to Children . . .		300.00
Paid Society for Prevention of Cruelty to Animals . . .		300.00
Paid Southwestern Tier Ass'n for Blind		750.00

Paid Orders of Supreme Court Justices for Stenographer's Services:

M. F. Bensley	158.06	
H. D. Forbes	169.23	
G. A. Bailey	331.85	
Myrtle O'Dell	70.90	730.04

Paid County Treasurer for Tax Searches and Deeds Paid for by Individuals 149.00

Paid Orders of Superintendent of Poor:

1921—November	2,033.15	
December	2,117.27	
1922—January	2,693.03	
February	2,637.75	
March	2,334.92	
April	1,878.66	
May	1,851.30	
June	1,691.43	
July	1,812.83	
August	1,672.60	
September	1,946.07	
October	3,607.20	26,276.21

Paid Certificates of County Clerk:

	Juror	Witness	
1921—Nov.	127.40	24.06	
Dec.	2,822.00	215.84	
1922—Jan.	1,363.57	36.10	
Feb.	311.35	12.54	
Mar.	34.40	3.42	
April	2,765.74	268.00	
May	4,099.85	134.92	
June	3,689.10	306.30	
July	1,701.65	44.42	
August	86.70		
Sept.	2,928.60	382.84	
Oct.	2,833.60	85.48	
	22,763.96	1,513.92	24,277.88

Paid School Tax Collectors Amounts Paid by Individuals for Returned School Tax Before Relevy:

Dist.	Town	Amount	
4	Red House	197.20	
1	Hinsdale	1.32	
6	Coldspring	16.27	
1	Conewango	4.00	
2	Dayton	1.36	
11	Ellicottville	24.83	
6	Persia	19.80	
5	Leon	58.52	323.30

Paid Orders of State Highway Commission for County's Share of State Road Construction:

Road No.			
1568	Cattaraugus-Dayton, Pt. 1	51,700.00	
1569	Cattaraugus-Dayton, Pt. 2	22,067.81	
1509	Salamanca-Ellicottville, Pt. 2	11,567.16	
1480	Leon-Markham-Dayton, Pt. 1	41,938.48	
1611	Portville-Carroll	27,400.00	
8018	Bradford-Carrollton, Pt. 2	6,275.73	
8115	Arcade-Farmersville, Pt. 2	3,112.10	164,061.28

Paid Highway Maintenance Sec. 171 Amounts Raised by Towns in 1921 Tax Levy for Maintenance of State Roads:

Allegany	300.00
Carrollton	100.00
Conewango	350.00
Dayton	150.00
East Otto	100.00
Farmersville	100.00
Franklinville	300.00
Great Valley	350.00
Hinsdale	450.00
Leon	200.00
Little Valley	300.00
Machias	250.00
New Albion	400.00
Olean Town	200.00
Otto	200.00
Persia	100.00

Portville	150.00	
Randolph	150.00	
Salamanca	100.00	4,250.00

Paid Highway Sinking Fund and Interest 3,156.54

The towns of East Otto, New Albion, Olean, Otto and Portville usually raise $922.80 but this year $2233.74 was raised by these towns leaving a credit balance to—

East Otto	258.30	
New Albion	128.52	
Olean	172.38	
Otto	459.87	
Portville	291.87	1,310.94

Paid 320-A Highways Amounts Raised by Towns in 1921 Tax Levy:

Allegany	4,217.03	
Ashford	683.01	
Carrollton	942.40	
Dayton	3,338.08	
East Otto	1,898.32	
Ellicottville	2,315.39	
Farmersville	261.50	
Franklinville	1,716.56	
Freedom	1,762.62	
Great Valley	1,000.00	
Hinsdale	1,436.02	
Ischua	515.98	
Leon	2,167.14	
Little Valley	1,086.62	
Lyndon	668.76	
Machias	5,065.76	
Mansfield	1,265.08	
Napoli	849.74	
New Albion	3,537.97	
Olean Town	2,362.86	
Otto	540.06	
Randolph	3,308.88	
Yorkshire	846.25	41,786.01

Paid Compensation Insurance For Injuries on County and Town Roads, Approved by Supervisor of Town, Chairman of Board and County Treasurer:		
Ashford	58.00	
Dayton	1,113.15	
Freedom	150.65	
New Albion	97.20	
Olean	653.05	2,072.05
Paid Collectors in Tax Settlement:		
Carrollton	295.82	
Conewang	4.54	
Elko	2,350.70	
Great Valley	.18	
Hinsdale	111.66	
Perrysburg	21.42	
Persia	25.85	
Red House	1,159.68	
South Valley	613.00	4,583.82
Paid South Valley Collector Fee For Notifying received With Tax Payment		.63
Paid Jamestown Tel. Corp. for Overpayment on Randolph Tax		7.67
Paid A. E. Wright Refund School Tax Dist. 8 and Charged Town of Farmersville, as per Resolution		49.74
Paid Cancellation of Tax Sale Certificates and Charged Towns, as per Resolutions:		
Coldspring	11.58	
Olean City	50.88	
Salamanca Town	23.39	
South Valley	33.09	118.94
Miscellaneous Account (Refunds For Overpayments)		411.38
TOTAL DISBURSEMENTS—GENERAL FUND		$948,394.08

STATEMENT OF GENERAL FUND
AFTER CLOSING BOOKS FOR THE YEAR

Resources		Liabilities
$	Portville Share State Road	$ 1,395.00
3,248.65	County Tax Sale Certificates	
	Temporary Loans	219,061.28
	School Dist. Supts.	250.00

85,978.21	Road Machinery	11,755.23
	District Labratory Stations	52.55
	State Highway Sinking Fund and Interest	1,310.94
	Miscellaneous Account	6.00
	Allegany	1,120.91
41.29	Ashford	
750.42	Carrollton	
20.98	Coldspring	
4.34	Conewango	
272.59	Dayton	
	East Otto	.02
	Elko	15.33
	Ellicottville	.28
241.73	Farmersville	
64.58	Franklinville	
13.69	Freedom	
221.73	Great Valley	
336.52	Hinsdale	
271.39	Humphrey	
7.69	Ischua	
	Leon	31.51
1.79	Little Valley	
80.19	Lyndon	
75.85	Machias	
	Mansfield	32.56
.42	Napoli	
37.59	New Albion	
263.78	Olean Town	
7,326.92	Olean City	
95.40	Otto	
25.64	Perrysburg	
527.94	Persia	
117.58	Portville	
6.83	Randolph	
276.88	Red House	
86.46	Salamanca Town	
1,781.78	Salamanca City	
315.04	South Valley	
183.74	Yorkshire	
$102,677.64	Ledger Accounts	$235,031.61

12,838.45	Cash on Hand November 1, 1922 . .	
119,515.52	Bal. Representing County Liabilities. .	
$235,031.61		$235,031.61

UNPAID 1921 RETURNED TAXES
Charged Back to Towns with 5% Fee and Interest

Name	Real	Personal	Relaid School	Relaid City	Survey	Total
ALLEGANY—						
Burns, Timothy, st. .	$ 3.99					
Dresser, Carl	68.95					
Dana, Lawrence . . .	38.71					
Mosure, D. B.	5.32					
Sheehan, Louisa . . .	9.06					139.89
CARROLLTON—						
Hillsinger, Louisa B. .	2.19					
Murray, James	2.19					
Shear & Greenwald .	10.94					17.01
COLDSPRING—						
Iroquois Utilities Co. .	.88					
Randolph Milk Pro. Ass'n.	6.60					
Peaslee, H. C.	2.20					10.74
DAYTON—						
Hubbard, Rennie . .	1.92					2.14
ELKO—						
Braley, David	3.82			2.57		7.09
FARMERSVILLE—						
Brown, J. R.	75.33					
DeWitt, O. B.	12.05					
DeWitt, O. D.	7.80					
Older, Alonzo		12.05				
Smith & Son		45.20				169.20
FRANKLINVILLE—						
Sill & Very	7.23					8.02

FREEDOM—						
Mueller, Jacob	2.29		11.00			14.75
GREAT VALLEY—						
Maples Tel. Co.	4.21					4.67
HUMPHREY—						
Washburn, Earl . . .		13.57				15.06
ISCHUA—						
Slingerland, Bender & Lee	3.32	2.55				
Smith, George	2.59					14.91
LYNDON—						
Empire Mfg. Co. . . .	38.28					
Empire Mfg. Co. . . .	32.81					
N. Y. Tel. Co.	1.02					80.05
MACHIAS—						
Hickey & Murphy . .	15.95				4.00	
					Adv. 1.20	22.91
MANSFIELD—						
Maples Tel. Co. . . .	3.36					3.73
NEW ALBION—						
Gilbert, Albee	22.32					
No Name	14.88					
Dr. McIntosh		3.72	6.63			
Raymond Tafft		3.72				56.91
OLEAN TOWN—						
Newman, Mrs. Della .	1.98					
Newman, Thos. G. . .	1.32	4.24				
Smith, Margaret . . .	1.65					
Webster, Henry R. . .	3.37					
American Union Tel. Co.	6.74					21.43
OLEAN CITY—						
Allen Owen	2.26					
Milham, Mary . . .	3.27		4.77	3.84		
Olean Real Est. (Layton)	6.09					

Rockwell, T. S. & E. .	5.08				
Rowe, M. D. & Alice.				5.08	
Swavanda, Michael ..	1.81				
Tyler, Frank	3.50		5.40	4.29	
Yonder, John	24.37				
Anderson, A. W. . . .		14.39			
Finley, J. A.		3.39			
Grand Central		3.39			
Grand Central Restaurant		3.61			
Olean Fruit Co. . . .		7.05			
Ostrander, E. C. . . .		7.05			
Rottstead, Ray E. . .		5.64			
Sterling Clothing Co.	14.11				139.75
PORTVILLE—					
Woodruff, Abbie . . .		10.91			12.11
RED HOUSE—					
City of Bradford Gas & Power Corp. . .	11.03				
City of Bradford Gas & Power Corp. . .	16.55				
City of Bradford Gas & Power Corp. . .	5.52				
City of Bradford Gas & Power Corp. . .	5.52				
City of Bradford Gas & Power Corp. . .	27.58				
City of Bradford Gas & Power Corp. . .	55.16				
City of Bradford Gas & Power Corp. . .	16.55				
City of Bradford Gas & Power Corp. . .	11.03				
City of Bradford Gas & Power Corp. . .	73.54				
City of Bradford Gas & Power Corp. . .	25.74				275.52
SALAMANCA—					
Olmstead Estate . . .	6.58				
Pepper, Mrs. C. W. .	9.56		17.18		36.99

SOUTH VALLEY—				
Russell, U. B.	9.32	17.08		
Russell, U. B.		17.08		
Russell, U. B.		23.07		66.13

TOWNS IN ACCOUNT WITH COUNTY

	Dr.	Cr.	Dr. Bal.	Cr. Bal.
ALLEGANY—				
Unpaid 1921 Taxes	139.89			
Child Welfare Orders . . .	$ 965.00			
	1,104.89			
Cr. Excess 1921 Tax Roll .		.84		
Cr. Taxes Paid Not on Warrent		2,224.96		
		2,225.80		1,120.91
ASHFORD—				
Deficit 1921 Roll	49.90			
Cr. by Fire Tax Collected .		2.50		
Cr. by Tax Footing in Excess of Roll		6.11		
		8.61	41.29	
CARROLLTON—				
Child Welfare Orders . . .	40.00			
Care Invalid Poor	531.43			
Erie Co. Hospital	152.86			
Unpaid 1921 Taxes	17.01			
	751.30			
Cr. Excess 1921 Roll . . .		.88	750.42	
COLDSPRING—				
Cancellation T. S. Cert . .	11.58			
Unpaid Taxes	10.74			
	22.32			
Cr. by Excess 1921 Roll . .		1.34	20.98	
CONEWANGO—				
Deficit 1921 Tax Roll . . .	5.32			
Cr. by Excess Footing 1921 Roll		.98	4.34	

DAYTON—				
Child Welfare Orders . . .	240.00			
Tax Roll Short of Levy . . .	.30			
Poor in Erie Co. Hospital .	30.86			
Unpaid 1921 Taxes	2.14			
	273.30			
Cr. by Excess 1921 Tax Levy		.71	272.59	
EAST OTTO—				
By Excess 1921 Tax Levy .				.02
ELKO—				
Deficit 1921 Tax Roll . . .	.08			
Unpaid 1921 Taxes	7.09			
Cr. by E. A. Manery Brush Tax		22.50		15.33
ELLICOTTVILLE—				
By Excess 1921 Tax Roll .				28
FARMERSVILLE—				
Examinations in Lunacy .	23.00			
Refund School Tax	49.74			
Unpaid 1921 Taxes	169.20			
	241.94			
Cr. by Excess 1921 Tax Roll		.21	241.73	
FRANKLINVILLE—				
Error in Van Housen Assessment	11.30			
Order Jas. Devine	13.28			
Mrs. Rogers Tax	3.15			
Child Welfare Orders	30.00			
Unpaid 1921 Taxes	8.02			
	65.75			
Cr. by Excess 1921 Tax Roll		1.17	64.58	

FREEDOM—			
Unpaid 1921 Taxes	14.75		
Cr. by Excess 1921 Tax Roll		.20	
By Buffalo Wellsville R. R. Light Tax		.86	13.69
GREAT VALLEY—			
Care Invalid Poor	65.14		
Erie Co. Hospital	152.57		
Unpaid 1921 Taxes	4.67		
Cr. By Excess Tax Roll ...		.65	221.73
HINSDALE—			
Deficit 1921 Tax Roll	1.85		
Child Welfare Orders	168.00		
Erie Co. Hospital	246.85		
	416.70		
Cr. by Omitted Tax Collected		79.15	
Cr. By Error Footing 1921 Tax Roll		1.03	
			336.52
HUMPHREY—			
To Buffalo Orphan Asylum.	222.86		
To Erie Co. Hospital	34.28		
To Unpaid 1921 Taxes . ..	15.06		
	272.20		
Cr. by Excess 1921 Tax Roll		.81	271.39
ISCHUA—			
To Unpaid 1921 Taxes . ..	14.91		
Cr. by Excess 1921 Tax Roll		.27	
By Omitted Tax Collected .		6.95	
		7.22	7.69
LEON—			
By Excess Tax Roll 1921 .		.65	
By Error in Addition 1921 Tax Roll .,.		30.86	31.51

LITTLE VALLEY—				
To 1921 Footing Tax Roll Short	4.00			
Cr. by Excess 1921 Tax Roll		2.21	1.79	
LYNDON—				
To Deficit 1921 Tax Roll . .	.95			
To Unpaid 1921 Taxes . . .	80.05			
Cr. by Error in Addition 1921 Tax Roll		.81	80.19	
MACHIAS—				
To Deficit 1921 Tax Roll .	.56			
To Erie Co. Hospital Exp. .	58.29			
To Unpaid 1921 Taxes . .	22.91			
	81.76			
Cr. by Error Addition 1921 Tax Roll		1.00		
By Fire Tax Collected		4.91		
	5.91	75.85		
MANSFIELD—				
To Unpaid 1921 Taxes . . .	3.73			
Cr. by Excess Tax Roll . . .		1.19		
Cr. B & W, Tax Collected .		35.10		
		36.29		32.56
NAPOLI—				
By Deficit in 1921 Tax Roll		.42	.42	
NEW ALBION—				
To Unpaid 1921 Taxes . . .	56.91			
Cr. by Excess 1921 Tax Roll		.57		
Cr. By 1920 Iroquois Utility Tax		18.75		
		19.32	37.59	
OLEAN TOWN—				
Child Welfare Orders	285.00			
Error in Assessment, (Arold)	22.46			
Unpaid 1921 Taxes	21.43			

By Excess 1921 Tax Roll . .		.13	
By Taxes Collected		64.98	263.78

OLEAN CITY—

To Child Welfare Orders .	1,990.00		
Catholic Destitute Children Order	965.13		
To Care Invalid Poor	531.43		
To Care Orphans (Catholic)	2,512.93		
To St. Vincents Orphan Asylum	98.29		
To Care Protestant H & D Children	557.85		
To Erie Co. Hospital	468.00		
To Refund T. S. Cert. No. 264	7.25		
To Cancelation T. S. Cert, No. 69-76-81, Sale 1918 .	12.63		
To Cancellation T. S. Cert. No. 52-1920	8.84		
To Cancellation T. S. Cert. No. 72-78-83-77-82, 1920	22.16		
To Tax Footing Short of Roll	23.63		
To Unpaid 1921 Taxes	139.75		
To District Labratory Ex. .	20.42		
	7,358.31		
Cr. by Excess 1921 Tax Roll		31.39	7,326.92

OTTO—

To Care Invalid Poor	101.14		
By Excess Tax Roll		5.74	95.40

PERRYSBURG—

To Erie Co. Hospital Ex. .	34.29			
Cr. by Excess 1921 Tax Roll		8.36		
By Over Paid Tax, N. Y. Telephone Co.		.29		
			8.65	25.64

PERSIA—			
To Deficit 1921 Tax Roll ..	.98		
To Child Welfare Orders ..	375.00		
To Care Invalid Poor . ..	246.86		
To Erie Co. Hospital Ex. ..	39.32		
To District Labratory	6.22		
	668.38		
By Omitted Tax Collected .		140.44	527.94
PORTVILLE—			
To Child Welfare Orders ..	120.00		
To Unpaid 1921 Taxes ...	12.11		
	132.11		
Cr. by Brush Tax Collected		9.10	
Cr. By Error in Addition of .Roll		4.37	
	13.47	117.58	
RANDOLPH—			
To Deficit 1921 Tax Roll .	1.10		
Child Welfare Orders	45.00		
	46.10		
Cr. by Omitted Tax Collected		38.27	
Cr. By Footing 1921 Roll in Excess Levy		1.00	
		39.27	6.83
RED HOUSE—			
To Deficit 1921 Roll	1.36		
To Unpaid 1921 Taxes ...	275.52		
	276.88		276.88
TOWN OF SALAMANCA —			
To Cancellation Spencer Tax Sale	28.61		
To Cancellation Russell Tax Sale	23.39		
To Unpaid 1921 Taxes . ..	36.99		
	88.99		

Cr. by Excess Tax Roll		1.16	
Cr. by 1921 Returned Taxes Collected		1.37	
		2.53	86.46
CITY OF SALAMANCA—			
To Child Welfare Orders ..	862.00		
To Care Invalid Poor . ..	416.57		
To Care Destitute Catholic Children	50.29		
To Erie County Hospital ..	226.29		
To Erie County Hospital ..	231.43		
	1,786.58		
Cr. by Excess 1921 Tax Roll		4.80	1,781.78
SOUTH VALLEY—			
To Deficit 1921 Tax Roll ..	.07		
Cancellation Tax Sale Cert, No. 229-1919, 349-1918, 154-1916, 126-1917 . ..	21.76		
Cancellation Tax Sale Cert, No. 229-1919, 349-1918, 154-1916, 126-1917 . ..	11.33		
Care Invalid Poor	104.57		
Erie County Hospital . ..	114.86		
Unpaid 1921 Taxes	66.13		
	318.72		
Cr. by Omitted Tax Collected		3.68	315.04
YORKSHIRE—			
Erie County Hospital	229.71		
Cr. by Excess 1921 Tax Roll		.70	
By Error Footing 1921 Tax Roll		45.27	
	45.97	183.74	

TAX SALE CERTIFICATES

Held by Cattaraugus County, November 1, 1922

Cert. No.	Year	Town	Amount
160	1902	Red House	$ 32.60
162	1902	Red House	25.25

163	1902	Red House	27.80	85.65
186	1903	Carrollton	6.55	
188	1903	Carrollton	7.60	
191	1903	Carrollton	7.45	
194	1903	Carrollton	9.06	
196	1903	Olean Town	4.32	
197	1903	Olean Town	6.54	
199	1903	Olean Town	4.15	45.67
9	1904	Carrollton	8.29	
20	1904	Carrollton	6.38	
21	1904	Carrollton	5.12	
23	1904	Carrollton	20.57	
24	1904	Carrollton	9.53	
27	1904	Carrollton	9.12	
34	1904	Carrollton	5.91	64.92
7	1905	Carrollton	6.98	
19	1905	Carrollton	7.10	
20	1905	Carrollton	5.74	
22	1905	Carrollton	12.35	
32	1905	Carrollton	5.62	37.79
10	1906	Carrollton	7.70	
26	1906	Carrollton	6.57	
31	1906	Carrollton	6.54	
41	1906	Elko	14.06	
77	1906	New Albion	7.78	
171	1906	South Valley	9.26	
21	1907	Carrollton	15.62	
22	1907	Carrollton	14.94	
23	1907	Elko	22.58	
25	1907	Elko	20.02	
44	1907	Machias	14.67	
52	1907	New Albion	14.09	
120	1907	South Valley	12.19	114.11
8	1908	Allegany	60.33	
34	1908	Coldspring	9.65	
33	1908	Coldspring	6.60	
35	1908	Coldspring	7.70	
121	1908	South Valley	6.11	

124	1908	South Valley	10.21	
125	1908	South Valley	6.80	107.40
39	1910	Franklinville	8.68	
77	1910	New Albion	10.98	
124	1910	Olean City	13.12	32.78
25	1912	Conewango	77.13	
29	1912	Elko	5.23	
31	1912	Elko	15.52	
34	1912	Hinsdale	11.11	108.99
19	1913	Elko	5.85	5.85
21	1914	Coldspring	14.76	
25	1914	Coldspring	30.36	
32	1914	Elko	6.75	
85	1914	Red House	4.33	
104	1914	South Valley	4.69	60.89
16	1915	Elko	12.34	12.34
22	1916	Elko	9.78	
136	1916	Portville	2.44	12.22
15	1917	Elko	3.05	
16	1917	Elko	7.43	
124	1917	South Valley	5.43	15.91
6	1918	Allegany	10.86	
7	1918	Allegany	19.53	
19	1918	Elko	7.50	
61	1918	Olean Town	11.85	
330	1918	Portville	42.84	92.58
4	1919	Allegany	11.97	
16	1919	Elko	7.09	
35	1919	Napoli	21.52	
193	1919	Persia	36.22	
195	1919	Persia	54.84	
239	1919	Hinsdale	7.20	138.84
18	1920	Elko	6.10	
19	1920	Ellicottville	10.51	16.61
1	1921	Allegany	5.47	
4	1921	Allegany	23.66	

5	1921	Allegany	19.75	
10	1921	Conewango	123.06	
11	1921	Dayton	174.97	
190	1921	Persia	224.52	571.43
7	1922	Allegany	8.86	
8	1922	Allegany	7.63	
15	1922	Conewango	200.13	
17	1922	Dayton	502.41	
77	1922	New Albion	223.47	
261	1922	Olean City	18.72	
262	1922	Olean City	53.89	
350	1922	Randolph	430.90	
354	1922	Red House	208.21	
401	1922	Yorkshire	18.54	1,672.76
TOTAL				3,248.65

Report of Temporary Loans of Cattaraugus County Outstanding November 1, 1922 payable in 1923

COUNTY AND TOWN ROADS

Date of Certificates of Indebtedness	Amount	Rate of Interest	Date of Maturity	
August. 15, 1922	$ 25,000.00	5%	February 15, 1923	
August 15, 1922	25,000.00	5%	February 15, 1923	
August 23, 1922	50,000.00	5%	February 23, 1923	
August 23, 1922	50,000.00	5%	February 23, 1923	
Sept. 20, 1922	50,000.00	5%	February 20, 1923	
Oct. 2, 1922	10,000.00	4%	March 2, 1923	
Oct. 2, 1922	10,000.00	4%	March 2, 1923	
Oct. 2, 1922	10,000.00	4%	March 2, 1923	
Oct. 2, 1922	10,000.00	4%	March 2, 1923	
Oct. 2, 1922	10,000.00	4%	March 2, 1923	
Oct. 24, 1922	25,000.00	4½%	March 2, 1923	
Oct. 24, 1922	25,000.00	4½%	March 2, 1923	
Oct. 24, 1922	25,000.00	4½%	March 2, 1923	
Oct. 24, 1922	25,000.00	4½%	March 2, 1923	
				350,000.00
		State Roads		
July 8, 1922	57,105.64	6%	February 8, 1923	
August 1, 1922	39,367.81	6%	January 15, 1923	
August 31, 1922	26,928.25	5%	January 31, 1923	
Oct. 3, 1922	30,008.76	5%	March 3, 1923	
Nov. 2, 1922	10,650.82	5%	March 2, 1923	
				164,061.28

Machinery and Tools

Sept. 15, 1922	25,000.00	5%	February 15, 1923	
				25,000.00

General Tax Loan

October 26, 1922	20,000.00	5%	February 26, 1923	
November 2, 1922	10,000.00	5%	March 2, 1923	
				30,000.00
				$569,061.28

REPORT of unmatured Jail Bonds of Cattaraugus County, issued for the Erection of the County Jail, Outstanding November 1, 1922, bearing four per cent interest, payable semi-annually.

No.	Date Issued	To Whom Issued	Mature	Amount
55	April 1, 1904	Albany Savings Bank,	April 1, 1922	$1000.00
56	April 1, 1904	Albany Savings Bank,	April 1, 1922	1000.00
57	April 1, 1904	Albany Savings Bank,	April 1, 1922	1000.00
				3000.00

Statement of "Series A" Highway Bonds Outstanding November 1, 1922

There are 400 Series A Highway bonds dated Feby 15, 1922 in denomination of One thousand dollars each, numbered from 1 to 400 both inclusive, (Coupon Bonds) bearing interest at the rate of 5 per cent, payable semi-annually Feby 15 and August 15th, in each year, said bonds being payable in numerical order fifty bonds on the 15th day of February in each year 1927 to 1934 both inclusive $400,000.00

403,000.00

SPECIAL TRUST FUND

Cash on hand November 1, 1921:

$ 5,061.49	Special Transfer Tax
7,319.88	Mortgage Tax
19,118.20	Dog License Fund
6,225.97	Bail Fund
57.20	Bank Tax
65,100.86	Motor Vehicle
62,804.83	Court and Trust Fund
921.71	Military Fund
10,519.28	Olean Armory Maintenance
4,711.95	Salamanca Armory Maintenance
1,626.80	Highway Maintenance, Sec. 171
18,443.01	Indian Reservation Highway
31,634.05	County and Town Roads
38,042.21	State Aid, 320-B Highway
50.00	Public Administrator
271,637.44	

RECEIPTS		DISBURSEMENTS
$ 47,636.23	Income Tax	$ 47.636.23
21,240.51	Inheritance Tax	21,240.51
453.48	Special Transfer Tax	123.95
14,815.37	Mortgage Tax	14,230.77
12,971.53	Dog License Fund	12,761.41
2,266.54	Bail Fund	2,900.00
35,045.20	Bank Tax	35,045.20
47,056.12	Highway State Aid, Sec. 101	47,056.12
50,962.90	Franchise Tax	50,962.90
19,642.22	Motor Vehicle	84,743.08
279,644.39	Public School	279,644.39
33,727.67	Free School	33,727.67
4,153.69	Corporation School Tax	4,153.69
2,797.78	Tax Redemption	2,797.78
6,009.57	Court and Trust Fund	9,593.70
888.73	Military Fund	930.23
11,616.09	Olean Armory Maintenance	12,582.97
70.88	Salamanca Armory Maintenance	4,782.83
92,125.69	Highway Maintenance	81,592.99
5,343.23	Indian Reservation Highway	13,940.62
1074,875.24	County and Town Roads	1102,942.27
60,123.16	State Aid, 320-B Highway	98,165.37
1823,466.22		1961,554.68

Cash on Hand November 1, 1922:

Special Transfer Tax	$ 5,391.02
Mortgage Tax	7,904.48
Dog License Fund	19,328.32
Bail Fund	5,592.51
Bank Tax	57.20
Court and Trust Fund	59,220.70
Military Fund	880.21
Olean Armory Maintenance	9,552.40
Highway Maintenance, Sec. 171	12,159.50
Indian Reservation Highway	9,845.62
County and Town Roads	3,567.02
Public Administrator	50.00
	133,548.98

SUMMARY

$ 271,637.44	Cash on Hand November 1, 1921 . . .		
1823,466.22	Receipts	Disbursements	1961,554.68
	Cash on Hand November 1, 1922		133,548.98
$2095,103.66			$2095,103.66

SPECIAL TRUST FUNDS—DETAILED RECEIPTS

INCOME TAX

as per Section 382 of the Tax Law

1922—		
January	$ 1,291.63	
July	45,057.25	
October	1,287.35	$ 47,636.23

INHERITANCE TAX

November, 1921—Estate of:		
Nellie Eaton	$ 294.46	
Delbert Hall	23.56	
Nora Hanratty	122.46	
Willis Fluker	698.65	1,139.13
December, 1921—		
Electa Wiltse	31.86	
Mary Townsend	24.23	
Samuel Hooper	432.89	
John S. Smith	420.77	
Colon Campbell	26.92	
Jennie LeFever	76.61	
Interest for Quarter	31.86	1,045.14
January ,1922—		
Nettie Lansing	575.56	
James Perry	14.50	
Harmon Riggs	40.00	630.06

February, 1922—

Mary Green	32.04	
William Upper	29.23	
Robert McKerrow	34.16	
Harry Schrader	55.00	
Alonzo Skeels	84.20	234.63

March, 1922—

Edverdo Hughey	103.35	
Hattie Genthner	728.88	
Mary Casey Flynn	39.58	
Interest	2.36	874.17

April, 1922—

Mary Ingersoll	26.26	
Harrison Bozard	8.27	
Milo Hooker	15.72	
Maria Matteson	25.17	75.42

May, 1922—

Katherine Limberger	171.75	
Rose O'Hara	14.65	
Edward Torrey	83.15	
Maude Maurer	96.90	
Devillo Page	22.70	
Jennie Emmons	126.32	
Edgar Dusenbury (additional)	212.16	727.63

June, 1922—

Mary Lockwood	2,492.62	
Alice Woodward	61.60	
Mary Costello	190.20	
Elizabeth Lansing	680.13	
Albin Wilbur	99.33	
George Bernhoft	84.67	
Interest	4.78	3,613.33

July, 1922—			
Ashbel DeJean	146.97		
Addison Stalney	1,212.37		
Rose Shannon	1,500.00		
Anthony Hotton	1,301.20		
Mary Waite	105.45		
Bernard Conroy	41.52		
Claire Older	42.17		
Jane Kelsey	145.90		
William Willis	81.52		
Edson Beach	62.58		
Perry Merrill	36.85	4,676.53	
August, 1922—			
Lewis Bernhoft	84.14		
Valantie Domsick	37.02		
Mary Canfield	145.73		
Mary Allen	78.41		
Fanny Wheeler	88.70		
John Casson	87.96		
Elizabeth Austin	123.67		
Delle M. Dusenbury	4,210.06	4,855.69	
September, 1922—			
Sarah Jewell	76.68		
Lee L. Smith	43.38		
Addie Fisher	19.83		
Myron Chapman	143.08		
Interest	12.38	295.35	
October, 1922—			
Bridget Carroll	69.07		
Albert Kellogg	416.77		
Danforth Bishop	152.41		
Luna Chaffe	591.82		
May Mower	34.10		
M. Elizabeth Babb	171.99		
Elizabeth Perry	245.57		
Frederick Olds	1,391.70	3,073.43	21,240.51

SPECIAL TRANSFER TAX

Received from Sherman Estate			
Interest	157.36		
Return of Interest Check Unpaid	164.39	321.75	
From Keeler Estate Interest		72	
From Maroney Estate For Coupons on Lib. Bonds .		74.34	
From Wilbur Estate, Deposit and Interest		56.67	453.48

MORTGAGE TAX FUND

Received From County Clerk:			
1921—			
November Receipts	$1,142.27		
December Receipts	910.53		
1922—			
January Receipts	1,024.32		
February Receipts	551.71		
March Receipts	2,504.66		
April Receipts	1,344.20		
May Receipts	1,081.89		
June Receipts	2,074.27		
July Receipts	1,289.25		
August Receipts	676.85		
September Receipts	1,196.90		
October Receipts	917.31	14,714.16	
Bank Interest		101.21	14,815.37

DOG LICENSE

Received from:

	Town and City Clerks	Justices
Allegany	$ 433.00	
Ashford	449.00	
Carrollton	169.00	

Coldspring	160.00			
Conewango	264.00			
Dayton	450.00			
East Otto	339.00			
Elko	111.00			
Ellicottville	405.00	20.74		
Farmersville	336.00	7.15		
Franklinville	421.00	7.02		
Freedom	237.00			
Great Valley	345.00			
Hinsdale	410.00			
Humphrey	203.00	5.60		
Ischua	224.00			
Leon	346.00			
Little Valley	320.00			
Lyndon	207.00		19.20	
Machias	285.00			
Mansfield	231.00			
Napoli	232.00			
New Albion	430.00			
Olean Town	264.00			
Olean City	1,488.00			
Otto	245.00			
Perrysburg	314.00			
Persia	473.00	29.90		
Portville	482.00			
Randolph	495.00			
Red House	168.00			
Salamanca Town . .	126.00	30.00		
Salamanca City . .	955.00			
South Valley	126.00			
Yorkshire	278.00			
	12,421.00	191.61	12,612.61	
Bank Interest . . .			358.92	12,971.53

BAIL FUND

Received Bail From—		
John Hustack	$ 300.00	
Lillian Tillotson	100.00	
Valentine Weisto	1,000.00	
Charles Soltes	500.00	$1,900.00

Security for Costs—		
M. V. Dickinson	250.00	
Bank Interest	116.54	$ 2,266.54

BANK TAX

Received From Bank Amounts Levied by the Board of Supervisors:		
Bank of South Dayton	655.84	
First National Bank, Salamanca . .	1,947.02	
Cattaraugus County Bank	850.44	
People's State Bank, East Randolph	595.00	
Bank of Gowanda	1,438.28	
Union National Bank, Franklinville	1,909.63	
Bank of Cattaraugus	2,331.92	
Bank of Delevan	420.53	
State Bank of Randolph	1,724.31	
Bank of Ellicottville	1,007.70	
First National Bank, Olean	5,904.45	
Exchange National Bank, Olean . . .	15,228.67	
First National Bank, Allegany	680.09	
Conewango Valley National Bank .	351.32	35,045.20

HIGHWAY STATE AID

Received From State Treasurer For Distribution to Supervisors Pursuant to Sec. 101 of the Highway Law	47,056.12

FRANCHISE TAX

Received From State Comptroller:

Schedule of Balance of Revenues Collected from Business Corporations Under Article 9-A of the Tax Law as Amended:

1922—		
January	$ 11,169.53	
April	17,855.04	
July	18,713.73	
October	3,224.60	50,962.90

MOTOR VEHICLE FUND

Received From State—

1921—			
November	521.98		
December	374.85		
1922—			
January	247.95		
January	66.95		
February	29.62		
March	858.59		
April	2,480.51		
May	6,153.68		
June	4,485.37		
July	3,383.40	18,602.90	
Bank Interest		1,039.32	19,642.22

PUBLIC SCHOOL

Received From State Treasurer For Distribution to Towns and Cities:

1922—		
March	130,723.76	
May	148,920.63	279,644.39

FREE SCHOOL

Received From State Treasurer for Distribution to School Districts:

1921—		
November	31,357.44	
December	286.80	
1922—		
March	807.51	
April	119.04	
June	112.92	
July	479.91	
September	564.05	33,727.67

CORPORATION SCHOOL TAX

Received From Corporation School Taxes, as Per Chap. 216, Laws of 1913:

November, 1921—		
Pittsburg, Shawmut & Northern R. R. Co., Dist. 5, Portville	787.75	
Iroquois Nat. Gas Co., Dist. 1, Carrollton	84.03	
Iroquois Nat. Gas Co., Dist. 4, Salamanca	119.91	
Olean, Bradford & Salamanca Ry. Co., Dist. 5, Portville	869.67	
December, 1921—		
Erie Railroad Co., Dist. 6, Randolph	15.35	
Pittsburg, Shawmut & Northern R. R. Co., Dist. 2, Portville (Joint Genesee)	293.46	
Iroquois Nat. Gas Co., Dist. 6, Red House	454.50	
October, 1922—		
N. Y. Transit Co., Dist. 6, Portville	73.83	
Iroquois Nat. Gas Co., Dist. 6, Portville	14.37	
Iroquois Nat. Gas Co., Dist. 1, New Albion	696.03	
Pennsylvania R. R. Co., Dist. 6, Portville	279.30	
Pittsburg, Shawmut & Northern R. R. Co., Dist. 6, Portville	211.29	
Pennsylvania R. R. Co., Dist. 4, Salamanca	254.20	4,153.69

TAX REDEMPTIONS

Received From Redemption of Tax Sale Certificates:

1921—	
November	$,177.74
December	45.80
1922—	
January	184.88
February	209.36
March	159.48
April	558.67

May	487.22		
July	46.94		
August	89.41		
September	178.00		
October	660.28		2,797.78

COURT AND TRUST FUND

Received Deposits as Ordered by Justices of Supreme, County or Surrogate Court		4,165.06	
Bank Interest on Deposit		1,737.11	
Interest on Mortgage		107.40	$ 6,009.57

MILITARY FUND

Co. I, 174th Inf., N. Y. G.

Received From State	827.54		
From Bank Interest	11.19		
For Use of Armory	50.00		888.73

OLEAN ARMORY MAINTENANCE

Received From State		11,290.43	
Bank Interest		147.16	
Refund From Armory		8.50	
Rental to—			
American Legion	25.00		
Elks	43.75		
Legion Circus	75.00		
Spanish Veterans	10.00		
Community Service	16.25	170.00	11,616.09

SALAMANCA ARMORY MAINTENANCE

Received From Bank Interest			70.88
Received From State	133.75		
	147.23		
	84,685.00		
	5.99		
	54.74		
	54.33	85,081.04	

From Motor Cycle Fees:				
1921—				
November		2.81		
December		2.81		
1922—				
January		3.12		
February		.25		
April		1.25		
May		25.62		
June		26.87		
July		30.62		
July		18.12		
August		9.37		
September		8.12		
October		6.87	140.20	
Bank Interest			997.98	
Raised in 1921 Tax Levy:				
	Town	Village		
Allegany	$ 300.00	$ 177.41		
Carrollton . . .	100.00			
Conewango . .	350.00			
Dayton	150.00			
East Otto	100.00			
Great Valley . .	350.00			
Farmersville .	100.00			
Franklinville .	300.00	190.02		
Hinsdale . . .	450.00			
Leon	200.00			
Little Valley . .	300.00	320.93		
Machias . . .	250.00			
New Albion . .	400.00			
Cattaraugus .		232.62		
Olean	200.00			
Otto	200.00			
Persia	100.00			
Gowanda . . .		108.42		
Portville . . .	150.00	178.65		
Randolph	150.00	281.41		
ast Randolph .		167.01		
Salamanca . . .	100.00			
	$4,250.00	$1,656.47	$5,906.47	$ 92,125.69

INDIAN RESERVATION HIGHWAY

Received From State	5,000.00	
City of Salamanca for Labor	17.40	5,343.23

COUNTY AND TOWN ROADS

Received From Sale of Series A Bonds . . 402,800.00

Cash on Certificates of Indebtedness:

	Dated	Due	Int. Acc'd
85,000.00	Nov. 21, '22 @ 6%	Mar. 20, '21 . . .	56.67
50,000.00	Aug. 15, '22 @ 5%	Feb. 15, '23 . .	
100,000.00	Aug. 23, '22 @ 5%	Feb. 23, '23 . .	
50,000.00	Sept. 20, '22 @ 5%	Feb. 20, '23 . .	
50,000.00	Oct. 2, '22 @ 4%	Mar. 2, '23	
100,000.00	Oct. 24, '22 @ 4 1-2%	Mar. 2, '23 .	29.17
435,000.00			85.84
			435,000.00

From Motor Vehicle Fund		83,834.88
From Motor Vehicle Fees Direct/From State:		
1922—		
July	2,721.09	
August	1,436.87	
Sept.	629.98	
October	557.43	5,345.37
From State Aid 320-B		98,165.37
From Bank Interest		416.94
From 1921 Tax Levy:		
Allegany	4,217.03	
Ashford	683.01	
Carrollton	942.40	
Dayton	3,338.08	
East Otto	1,898.32	
Ellicottville	2,315.39	

Farmersville	261.50		
Franklinville	1,716.56		
Freedom	1,762.62		
Great Valley	1,000.00		
Hinsdale	1,436.02		
Ischua	515.98		
Leon	2,167.14		
Little Valley	1,086.62		
Lyndon	668.76		
Machias	5,065.76		
Lyndon	668.76		
Machias	5,065.76		
Mansfield	1,265.08		
Napoli	849.74		
New Albion	3,537.97		
Olean Town	2,362.86		
Otto	540.06		
Randolph	3,308.88		
Yorkshire	846.23		
		41,786.01	
From Towns During Year:			
Allegany	88.00		
Ashford	27.00		
Dayton	76.36		
Ellicottville	60.10		
Great Valley	1,616.55		
Humphrey	1,000.00		
Machias	59.70		
Napoli	6.00		
New Albion	.40		
Perrysburg	279.26		
Portville	174.86		
Randolph	52.60		
	3,440.83		
From City of Buffalo		4,000.00	1,074,875.24

STATE AID FOR COUNTY AND TOWN ROADS

Under Sec. 320-B of Highway Law

Received From State	59,250.00	
Bank Interest	873.16	60,123.16
TOTAL RECEIPTS—SPECIAL TRUST FUNDS		$1,823,466.22

SPECIAL TRUST FUND—DETAILED DISBURSEMENTS

INCOME TAX

First Distribution January, 1922

	Town	Village	
Allegany	$ 50.76	$ 9.67	
Ashford	24.72		
Carrollton	23.58		
Limestone			2.91
Coldspring	11.94		
Conewango	21.78		
East Randolph . .		1.64	
Dayton	30.13		
South Valley		6.62	
East Otto	16.04		
Elko	4.09		
Ellicottville	25.00	8.78	
Farmersville	19.37		
Franklinville	30.97	18.98	
Freedom	23.92		
Great Valley	27.82		
Hinsdale	25.61		
Humphrey	7.92		
Ischua	13.18		
Leon	16.81		
Little Valley	15.45	9.47	
Lyndon	6.89		
Machias	24.78		
Mansfield	16.18		
Napoli	10.59		
New Albion	21.42		
Cattaraugus . . .		11.04	
Olean Town	38.62		
Olean City	381.69		
Otto	17.26		
Perrysburg	17.22	3.78	
Persia	18.94		
Gowanda		18.63	
Portville	28.01	6.57	
Randolph	16.37	8.18	
East Randolph . . .		1.85	
Red House	14.15		

Salamanca Town ..	7.51		
Salamanca City . .	146.64		
South Valley . ..	5.06		
Yorkshire	17.78		
Delevan		5.31	1,291.63

Second Distribution

July, 1922

Allegany	1,619.01	331.60
Ashford	826.88	
Carrollton	772.77	
Limestone		105.38
Coldspring	406.20	
Dayton	1,011.73	
South Dayton . ..		237.32
East Otto	542.15	
Elko	128.00	
Ellicottville	866.06	304.29
Farmersville	668.35	
Franklinville . . .	1,227.64	678.63
Freedom	803.20	
Great Valley	960.19	
Hinsdale	893.83	
Humphrey	293.34	
Ischua	476.21	
Leon	572.42	
Little Valley	753.77	481.92
Lyndon	234.03	
Machias	842.09	
Mansfield	549.28	
Napoli	357.47	
New Albion	789.61	
Cattaraugus		381.92
Olean Town	1,335.08	
Olean City	13,123.11	
Otto	581.86	
Perrysburg	607.40	131.53
Portville	1,014.58	286.17
Randolph	574.48	260.31
East Randolph . . .		62.83
Red ouse	479.14	
Salamanca City ..	5,121.71	

Salamanca Town ..	276.13		
South Valley	173.40		
Yorkshire	605.41		
Delevan		185.98	
Conewango	773.84		
East Randolph ..		525.91	
Persia	638.99		
Gowanda		657.10	45,057.25

Third Distribution
October, 1922

Allegany	46.26	9.47
Ashford	23.62	
Carrollton	22.07	
Limestone		3.01
Coldspring	11.60	
Conewango	22.10	
East Randolph ...		1.51
Dayton	28.90	
South Dayton		6.77
East Otto	15.49	
Elko	3.65	
Ellicottville	24.75	8.69
Farmersville	19.11	
Franklinville	35.10	19.38
Freedom	22.96	
Great Valley	27.42	
Hinsdale	25.55	
Humphrey	8.38	
Ischua	13.60	
Leon	16.35	
Little Valley	21.55	13.76
Lyndon	6.69	
Machias	24.05	
Mansfield	15.69	
Napoli	10.22	
New Albion	22.58	
Cattaraugus		10.90
Olean Town	38.14	
Olean City	375.02	
Otto	16.62	
Perrysburg	17.34	3.76

Persia	18.05			
Gowanda		18.96		
Portville	28.98	8.17		
Randolph	16.41	7.43		
East Randolph . . .		1.79		
Red House	13.70			
Salamanca Town . .	7.88			
Salamanca City . .	146.36			
South Valley . . .	4.96			
Yorkshire	17.29			
Delevan		5.31	1,287.35	47,636.23

INHERITANCE OR TRANSFER TAX

Paid County Treasurer Fees	852.65	
State Treasurer	20,387.86	21,240.51

SPECIAL TRANSFER TAX

Paid Maroney Estate, Coupons From Liberty Bonds	74.34	
Keeler Estate, Refund of Deposit by Order of Surrogate	49.61	123.95

MORTGAGE TAX

Paid Orders of Board of Supervisors	6,638.37	
To State Treasurer	7,579.90	
County Treasurer's Bond	12.50	14,230 77

DOG LICENSE

	Listing Dogs	Damage Claims	Assessor's Appraisal	Total
Allegany	52.40			52.40
Ashford	40.80	35.00	11.00	86.80
Carrollton	17.80	25.00	22.30	65.10
Coldspring	16.40			16.40
Conewango	21.20	12.00	7.40	40.60
Dayton	35.60			35.60
East Otto	32.00			32.00

Elko	8.00			8.00
Ellicottville	39.20			39.20
Farmersville	26.00			26.00
Franklinville	34.40	694.00	20.70	749.10
Freedom	24.40			24.40
Great Valley	31.20			31.20
Hinsdale	22.80	89.50	14.60	126.90
Humphrey	22.00	80.00	6.75	108.75
Ischua	21.00	76.50	20.40	117.90
Leon	29.60			29.60
Little Valley	29.00	23.00	9.30	61.30
Lyndon	22.80	46.00	20.10	88.90
Machias	25.20			25.20
Mansfield	23.20	152.60	30.20	206.00
Napoli	24.60			24.60
New Albion	31.00	17.00	13.20	61.20
Olean Town	31.00			31.00
Olean City		131.00	37.65	168.65
Otto	24.20			24.20
Perrysburg	22.80	16.00	9.00	47.80
Persia	31.20			31.20
Portville	42.20			42.20
Randolph	43.60			43.60
Red House	12.60			12.60
Salamanca Town	11.60			11.60
South Valley	13.80			13.80
Yorkshire	30.80			30.80
	894.40	1397.60	222.60	2514.60

10 per cent of Receipts to State	1261.26	
Orders of Board of Supervisors	3984.17	
To Towns as Per Chap. 378, Laws of 1921	5001.38	12,761.41

BAIL FUND

Paid Refund of Bail—		
Albert Wagner	1,000.00	
Lillian Tillotson	100.00	
Domonic Walgus	500.00	
John Hustack	300.00	
Valentine Weisto	1,000.00	2,900.00

By Order of the Court.

BANK TAX

Bank	Co. Treas. Fees	Towns	City or Villages	School Dist	Total
First Nat'l, Allegany	6.80	420.46	83.26	169.57	680.09
People's State Bank	5.96	418.55	76.74	93.76	595.00
Conewango Valley First Nat'l	3.51	307.05		40.76	351.32
South Dayton	6.56	391.74	95.70	161.84	655.84
Ellicottville	10.08	508.24	214.43	274.95	1,007.70
Union Na. Franklinville	19.10	867.41	488.31	534.81	1,909.63
Cattaraugus County	8.50	354.72	247.04	240.18	850.44
Cattaraugus	23.32	1,077.16	563.50	667.94	2,331.92
First Nat'l, Olean	59.04		3,163.47	2,681.94	5,904.45
Ex. Nat'l, Olean	152.29		8,159.17	6,917.21	15,228.67
Gowanda	14.38	379.50	539.76	504.64	1,438.28
State Bank, Randolph	17.24	789.81	413.89	503.37	1,724.31
First Nat'l, Salamanca	19.47		1,927.55		1,947.02
Delevan	4.20	224.60	80.65	111.08	420.53
	350.44	5,739.24	16,053.47	12,902.05	35,045.20
					35,045.20

HIGHWAY STATE AID

Pursuant to Sec. 101 of the Highway Law

Allegany	$ 2,706.22
Ashford	1,500.00
Carrollton	800.00
Coldspring	875.00
Conewango	1,250.00
Dayton	1,500.00
East Otto	1,560.00
Elko	500.00
Ellicottville	1,700.00
Farmersville	1,950.00
Franklinville	2,025.00
Freedom	1,950.00

Great Valley	1,500.00
Hinsdale	1,400.00
Humphrey	1,750.00
Ischua	1,260.00
Leon	1,675.00
Little Valley	875.00
Lyndon	824.40
Machias	1,975.00
Mansfield	1,925.00
Napoli	1,400.00
New Albion	1,700.00
Olean	2,415.00
Otto	1,325.00
Perrysburg	1,325.00
Persia	775.00
Portville	1,350.00
Randolph	1,500.00
Red House	800.00
Salamanca	340.50
South Valley	1,125.00
Yorkshire	1,500.00
	47,056.12

FRANCHISE TAX

On Business Corporations Under 9-A of the Tax Law

January, 1922

	Towns and Cities	Villages
Olean City	$2018.44	
Salamanca City . . .	2,151.97	
Allegany	5.41	
Ashford	57.29	
Carrollton	2.25	
Ellicottville	413.60	338.40
Farmersville	3.49	
Franklinville. . . .	882.26	1,034.89
Great Valley	.75	
Leon	62.91	
Little Valley	382.99	921.22
Machias	1.27	

New Albion	652.03		
Cattaraugus		1,521.40	
Persia	18.43		
Gowanda		135.15	
Portville	285.57	128.30	
Red House	14.15		
Randolph	61.81	75.55	
	7,014.62	4,154.91	11,169.53

May, 1922

Olean City	7,652.42	
Salamanca City . . .	914.52	
Allegany	820.34	
Allegany	.76	.40
Ashford	1.58	
Carrollton	504.81	
Carrollton	.59	
Limestone		.19
Coldspring	3.70	
Conewango	.54	
Dayton	1.73	
East Otto	.64	
Elko	28.35	
Ellicottville	16.31	12.13
Farmersville	55.38	
Franklinville . . .	29.05	
Franklinville . . .	241.46	218.71
Freedom	10.02	
Great Valley	1.36	
Hinsdale	2.54	
Humphrey	.29	
Ischua	38.84	
Leon	259.95	
Little Valley	142.35	263.20
Machias	8.17	
Mansfield	.71	
Napoli	.99	
New Albion	.72	
Olean Town	300.61	
Otto	1.41	
Perrysburg	.33	
Perrysburg	.65	.06
Persia	524.75	

Gowanda		4,070.24	
Randolph	289.37	174.07	
Red House	9.34		
Salamanca Town .	4.05		
South Valley	84.50		
Yorkshire	.50		
Yorkshire	82.47		
Delevan		9.85	
New Albion	378.45		
Cattaraugus . . .		453.11	
Portville	104.36	88.90	
Randolph	.76		
East Randolph . . .		.12	
	12,519.67	5,290.98	17,810.65

June, 1922

Dayton	22.73		
South Dayton . . .		21.66	44.39

July, 1922

Olean City	11,679.93		
Salamanca City . .	3,689.33		
Allegany	944.32		
Carrollton	24.30		
Farmersville	82.51		
Franklinville . . .	70.71		
Hinsdale	8.58		
Leon	3.33		
Machias	25.00		
New Albion	9.43		
Cattaraugus		11.27	
Olean Town	1,975.29		
Otto	3.33		
Persia	.39		
Gowanda		2.94	
Randolph	110.14	66.26	
Yorkshire	5.96		
Delevan		.71	
	18,632.55	81.18	18,713.73

Salamanca City . .	2,601.75			
Dayton	.02			
Ellicottville	114.67	93.71		
Hinsdale	.65			
Randolph	258.38	155.42		
	2,975.47	249.13	3,224.60	50,962.90

MOTOR VEHICLE FUND

Paid County Clerk:			
April, 1922	113.60		
June, 1922	534.10		
Aug., 1922	260.50	908.20	
Transferred to 320-A Road Account . . .		83,834.88	84,743.08

PUBLIC SCHOOL

Paid Town Supervisors, as Per Apportionment Sheets of State Department of Education and District Superintendents:

	March, 1922	May, 1922
Olean City	25,582.79	30,382.02
Salamanca City	10,523.01	12,313.26
Ashford	4,009.25	4,399.30
Dayton	4,180.80	4,736.05
East Otto	2,628.60	2,916.50
Ellicottville	2,283.72	5,030.73
Great Valley	3,296.72	3,686.20
Hinsdale	2,695.19	2,998.49
Ischua	1,953.55	2,147.95
Little Valley	4,014.27	4,563.00
Mansfield	1,958.81	2,194.18
Napoli	1,514.21	1,677.76
Elko	669.37	740.28
New Albion	3,945.35	4,545.68
Olean Town	483.03	546.95
Otto	1,503.95	1,701.05
Portville	4,602.45	5,243.10
Red House	1,461.85	1,609.00
Salamanca Town	811.02	893.95

South Valley	1,257.75	1,368.00	
Allegany	4,573.40	5,191.38	
Conewango	3,179.89	3,567.34	
Persia	5,786.38	6,653.45	
Machias	4,658.57	5,168.60	
Humphrey	1,324.70	1,434.50	
Coldspring	969.12	1,086.90	
Freedom	2,602.56	2,909.85	
Perrysburg	2,172.57	2,411.40	
Franklinville	6,179.57	6,989.00	
Randolph	6,043.79	6,717.05	
Farmersville	2,897.16	3,233.25	
Lyndon	1,313.65	1,436.05	
Leon	1,711.35	1,891.85	
Carrollton	2,563.95	2,970.39	
Yorkshire	3,171.41	3,566.17	
	130,723.76	148,920.63	279,644.39

PAID FREE SCHOOL OF LIBRARY MONEYS

TO DISTRICTS AND ACADEMIES AS APPORTIONED BY STATE

November, 1921—

Dist. No.	Town	Amount
3	Allegany	$ 1,566.10
4	Ashford	1,089.71
1	Carrollton	995.83
3	Conewango	600.00
2	Dayton	363.60
9	Dayton	2,465.55
1	Ellicottville	1,852.49
12	Farmersville	658.59
1	Franklinville	2,339.39
1	Freedom	827.21
3	Great Valley	1,561.10
2	Hinsdale	1,317.48
3	Little Valley	800.00
5	Machias	868.98
1	New Albion	2,442.70
1	Persia	2,367.18
5	Portville	800.00
1	Randolph	2,608.30

4	Salamanca	2,228.57	
7	Yorkshire	1,303.31	
	Olean City	2,191.07	
	St. Elizabeth's Acad. .	48.19	
	St. Mary's Academy School	19.34	
7	Humphrey	4.75	
1	South Valley	19.00	
2	South Valley	19.00	31,357.44

December, 1922—

1	Coldspring	19.00	
9	East Otto	15.00	
3	Elko	19.00	
10	Ellicottville	8.43	
8	Farmersville	8.00	
1	Franklinville	144.86	
8	Great Valley	19.00	
4	Hinsdale	14.50	
10	Hinsdale	8.71	
4	Ischua	10.30	
5	Leon	20.00	286.80

March, 1922—

12	Ashford	12.80	
1	Carrollton	32.18	
1	Dayton	20.00	
6	Dayton	19.00	
1	East Otto	73.63	
2	Ellicottville	19.00	
11	Ellicottville	19.00	
11	Farmersville	19.00	
5	Great Valley	19.00	
1	Ischua	11.30	
6	Ischua	9.92	
9	Leon	13.34	
3	Little Valley	57.48	
1	Lyndon	19.00	
6	Perrysburg	19.00	
1	Persia	165.00	
8	South Valley	8.86	
	City of Olean	270.00	807.51

April, 1922—			
4	Ashford	58.38	
5	Ashford	19.00	
1	East Otto	8.25	
6	Hinsdale	7.10	
2	New Albion	8.22	
3	Portville	18.09	119.04
June, 1922—			
	City of Olean	112.92	112.92
July, 1922—			
3	Allegany	73.54	
13	Allegany	17.93	
1	East Otto	66.12	
1	Ellicottville	37.27	
1	Freedom	44.12	
1	Great Valley	10.00	
10	Great Valley	4.08	
3	Ischua	2.50	
2	Little Valley	18.12	
2	Persia	19.48	
1	Portville	19.00	
10	Portville	19.00	
5	Salamanca	16.42	
7	Yorkshire	91.95	
4	Lyndon	19.00	
1	Randolph	21.38	479.91
September, 1922—			
5	Allegany	20.00	
6	Allegany	20.00	
7	Allegany	20.00	
9	Allegany	20.00	
10	Allegany	20.00	
11	Allegany	20.00	
9	Dayton	106.54	
1	Humphrey	20.00	
3	Humphrey	20.00	
4	Ischua	20.00	
5	Ischua	20.00	
8	Ischua	20.00	
7	Napoli	13.20	

1	New Albion	159.00		
2	Olean	20.00		
9	Portville	20.00		
3	Randolph	9.53		
1	Freedom	15.78	564.05	33,727.67

CORPORATION SCHOOL TAX

Paid School Collectors Amounts Received From Corporations, as Per Chap. 216, Laws of 1913:

Dist.	Town	Amount
Nov. 1921—		
5	Portville . . . . . $	787.75
1	Carrollton	84.03
4	Salamanca	119.91
5	Portville	869.67
Dec., 1921—		
6	Randolph	15.35
2	Portville	293.46
6	Red House	454.50
Oct., 1922—		
6	Portville	73.83
6	Portville	14.37
1	New Albion	696.03
6	Portville	279.30
6	Portville	211.29
4	Salamanca	254.20
		4,153.69

PAID PURCHASERS ACCOUNT OF TAX SALE CERTIFICATES REDEEMED

Purchaser	Cert. No.	Sale of	Amount
C. F. Hess	9	1921	$ 32.67
C. F. Hess	96	1921	16.02
C. F. Hess	34	1921	103.91
C. F. Hess	180-181	1921	6.45
C. F. Hess	40	1921	14.59
C. F. Hess	36	1921	73.46

C. F. Hess	7	1921	19.85	
C. F. Hess	59	1921	22.10	
C. F. Hess	63- 64- 90- 91- 92	1921	43.49	
C. F. Hess	179	1921	6.07	
C. F. Hess	11	1920	23.20	
C. F. Hess	33	1921	71.95	
C. F. Hess	133	1921	6.13	
C. F. Hess	52	1921	45.36	
C. F. Hess	47	1921	152.37	
C. F. Hess	49	1921	89.30	
C. F. Hess	12	1921	46.94	
C. F. Hess	196	1921	79.13	
C. F. Hess	196	1921	3.95	
C. F. Hess	17	1921	3.95	
C. F. Hess	16	1921	57.90	
C. F. Hess	93	1921	25.31	
C. F. Hess	102	1921	6.36	
C. F. Hess	103	1921	6.36	
C. F. Hess	50	1921	58.08	
C. F. Hess	72	1921	3.93	
C. F.Hess	73	1921	5.03	
C. F. Hess	79	1921	5.03	
C. F. Hess	54	1921	24.55	
C. F. Hess	55	1921	35.14	
C. F. Hess	176	1921	26.48	
C. F. Hess	177	1921	11.31	
C. F. Hess	178	1921	109.86	
C. F. Hess	136	1921	6.28	
C. F. Hess	137	1921	6.28	
C. F. Hess	138	1921	18.36	
C. F. Hess	139	1921	6:30	
C. F. Hess	6	1921	196.82	
C. F. Hess	140	1921	6:30	
C. F. Hess	100	1922	5.47	
C. F. Hess	36	1922	56.97	
C. F. Hess	176	1922	8.81	
C. F. Hess	194	1922	19.81	
C. F. Hess	18	1921	25.16	
C. F. Hess	228	1922	33.72	1,622.56

U. B. Russell	112	1920	6.81	
U. B. Russell	123	1920	20.06	
U. B. Russell	124	1920	12.48	
U. B. Russell	4	1920	11.39	
U. B. Russell	133	1920	11.19	
U. B. Russell	31	1919	168.98	
U. B. Russell	169	1920	24.16	
U. B. Russell	192	1920	112.12	
U. B. Russell	141	1920	6.49	
U. B. Russell	45	1920	179.88	
U. B. Russell	46	1920	104.02	
U. B. Russel	191	1920	146.79	
U. B. Russell	147	1920	17.55	
U. B. Russell	201	1920	31.99	
U. B. Russell	194	1920	11.91	865.82
Lee Milks	30	1921	25.14	25.14
Jean L. Reed	215	1921	13.91	
Jean L. Reed	216	1921	9.21	
Jean L. Reed	31	1921	10.00	
Jean L. Reed	20	1921	22.71	
Jean L. Reed	189	1921	12.40	
Jean L. Reed	70	1922	9.06	
Jean L. Reed	177	1922	18.49	95.78
Frank J. Shaffer . .	182	1921	182.15	182.15
Jefferson Moffat . .	25	1921	6.33	6.33
Total				$ 2,797.78

COURT AND TRUST FUND

Paid to Beneficiaries	9,420.33	
County Treasurer Fees	65.97	
Interest on Mortgage	107.40	9,593.70

As Ordered by Court Justices.

MILITARY FUND

Paid Orders of Adjutant General and Commanding Officer of—	
Co. I, 174th. Inf., N. Y. G.	914.44

Draft of Adjutant General for Interest	15.79	930.23

OLEAN ARMORY MAINTENANCE

Paid Orders of Commanding Officer:

1921—		
November	521.50	
December	960.61	
December	1,474.77	
1922—		
January	918.67	
February	832.08	
March	898.22	
April	1,469.20	
May	869.08	
1922—		
June	1,259.04	
July	470.16	
July	345.00	
August	713.00	
September	984.50	
October	867.14	12,582.97

SALAMANCA ARMORY MAINTENANCE

Paid State Treasurer by Order of State Comptroller . 4,782.83

HIGHWAY MAINTENANCE

Sec. 171

Paid Orders of State Highway Commission:

Charge County Repair Fund	75,173.32
Carrollton	100.00
Allegany Town	300.00
Cattaraugus Village	385.41
Conewango	352.80
Dayton	150.00
East Otto	100.00
East Randolph Village	334.02

Farmersville	32.20	
Franklinville Town	300.00	
Franklinville Village	89.70	
Great Valley	350.00	
Hinsdale	450.00	
Leon	200.00	
Little Valley Town	300.00	
Little Valley Village	672.81	
Machias	250.00	
Mansfield	24.75	
New Albion	400.00	
Olean Town	194.00	
Otto	200.00	
Persia	129.02	
Portville Town	138.80	
Portville Village	87.92	
Randolph Town	150.00	
Randolph Village	605.84	
Salamanca Town	100.00	
County Clerk Motorcycle Fees	22.40	81,592.99

INDIAN RESERVATION HIGHWAY

Paid Order of Superintendent:

1921—		
November	1,310.47	
December	394.18	
1922—		
January	232.32	
February	75.64	
April	575.26	
May	1,102.42	
June	1,668.03	
July	1,617.32	
August	2,399.97	
September	2,536.51	
October	2,028.50	13,940.62

PAID TEMPORARY LOANS FOR COUNTY AND TOWN ROAD CONSTRUCTION

Dated	Amount	Rate	Due	Interest
Feb. 1, 1921	10,000.00	6%	Feb. 1, 1922	600.00
July 8, 1921	25,000.00	6%	Feb. 8, 1922	895.83
June 9, 1921	25,000.00	6%	Feb. 9, 1922	1,020.83
Aug. 15, 1921	25,000.00	6%	Mar. 15, 1922	875.00
Sept. 17, 1921	25,000.00	6%	Mar. 17, 1922	750.00
Sept. 17, 1922	10,000.00	6%	Mar. 17, 1922	300.00
Aug. 19, 1921	25,000.00	6%	Mar. 19, 1922	883.33
Aug. 19, 1921	25,000.00	6%	Mar. 19, 1922	883.33
Oct. 1, 1921	10,000.00	6%	Mar. 20, 1922	281.66
Oct. 1, 1921	10,000.00	6%	Mar. 20, 1922	281.66
Oct. 1, 1921	10,000.00	6%	Mar. 20, 1922	281.66
Oct. 1, 1921	10,000.00	6%	Mar. 20, 1922	281.66
Oct. 1, 1921	10,000.00	6%	Mar. 20, 1922	281.66
Oct. 1, 1921	25,000.00	6%	Mar. 20, 1922	704.18
Oct. 1, 1921	25,000.00	6%	Mar. 20, 1922	704.18
Nov. 21, 1921	25,000.00	6%	Mar. 20, 1922	495.83
Nov. 21, 1921	25,000.00	6%	Mar. 20, 1922	495.83
Nov. 21, 1921	10,000.00	6%	Mar. 20, 1922	198.33
Nov. 21, 1921	10,000.00	6%	Mar. 20, 1922	198.33
Nov. 21, 1921	10,000.00	6%	Mar. 20, 1922	198.33
Nov. 21, 1921	5,000.00	6%	Mar. 20, 1922	99.17
July 21, 1921	25,000.00	6%	Mar. 21, 1922	1,000.00
	380,000.00			11,710.80

PAID FOR CONSTRUCTION OF COUNTY AND TOWN ROADS

Town	Payrolls	Survey	Material	Total	Charge Town With Interest
Allegany	8,400.80	32.35	18,930.86	27,364.01	6,020.08
Ashford	38,384.86	85.25	30,681.28	69,151.39	11,755.73
Carrollton	9,080.85	13.55	4,653.57	13,747.97	2,337.16
Coldspring	4,177.20	13.50	3,633.82	7,824.52	1,017.19
Conewango	1,256.90	13.50	256.52	1,526.92	259.57
Dayton-1	141.40	20.50	7,360.98	7,522.88	1,354.12
Dayton-2	11,661.70	65.31	15,118.34	26,845.35	4,832.17
East Otto	14,693.62	24.25	1,887.15	16,605.02	2,324.70
Ellicottville-1	30,338.99	101.00	11,823.18	42,263.17	8,030.00
Ellicottville-2	8,062.90	6.90	9,259.49	17,329.29	3,292.56
Farmersville	5,970.51	33.18	9,388.36	15,392.05	2,308.81
Franklinville	13,280.00	9.53	8,496.96	21,786.49	4,575.16

Freedom-1 . .	3,638.70		4,131.35	6,770.05	1,083.21
Freedom-2 . .	3,278.00		6,189.01	9,467.01	1,514.72
Freedom-3 . .	6,515.35	30.50	400.51	6,946.36	1,111.42
Great Valley .	12,334.55	48.90	17,961.52	30,344.97	5,765.54
Hinsdale . . .	9,282.30	22.15	7,813.05	17,117.50	3,081.15
Humphrey-1 .	13,448.70	21.15	7,692.52	21,162.37	2,327.86
Humphrey-2 .	3,023.30	11.80	251.54	3,286.64	361.53
Ischua-1 . . .	2,200.50	58.87	513.07	2,772.44	360.42
Ischua-2	4,224.75	8.15	47.13	4,280.03	556.40
Leon	22,883.05	52.75	9,351.28	32,287.08	4,197.32
Little Valley-1	4,396.00	69.50	6,627.81	11,093.31	1,774.93
Little Valley-2	6,216.53	5.00	630.11	6,851.64	1,096.26
Lyndon-1 . . .	7,767.65	43.40	737.19	8,548.24	940.31
Lyndon-2 . . .	10,460.01	26.75	218.61	10,705.37	1,177.59
Machias-1 . . .	1,986.20		2,134.73	4,120.93	700.56
Machias-2 . . .	1,602.30		1,054.87	2,657.17	451.72
Machias-3 . . .	16,864.20	33.25	5,016.82	21,914.27	3,725.43
Mansfield-1 .	18,109.35	54.00	2,418.71	20,582.06	2,881.40
Mansfield-2 . .	347.90			347.90	48.71
Napoli	13,046.15	17.00	7,587.18	20,650.33	2,478.04
New Albion-1 .	32,006.75	27.50	10,271.89	42,306.14	7,615.11
New Albion-2 .	2,428.55	6.50	45.77	2,480.82	446.55
Olean Town-1 .	4,955.95		7,751.42	12,707.37	2,668.55
Olean Town-2 .	2,470.80	63.00	557.68	3,091.48	649.21
Otto	14,529.45	21.50	1,303.19	15,854.14	2,378.12
Perrysburg . .	17,312.35	103.98	19,725.08	37,141.41	5,942.62
Persia	10,222.60	88.50	8,986.23	19,297.33	3,859.47
Portville . . .	13,486.12	28.00	10,844.31	24,358.43	4,628.10
Randolph . . .	7,660.00	34.25	16,540.15	24,234.40	4,362.19
Sala. City . . .		22.50		22.50	5.40
Yorkshire-1 . .	6,424.85	38.53	5,635.63	12,099.01	1,814.85
Yorkshire-2 .	5,787.95	30.00	468.53	5,286.48	792.97
Co. Charge . .		377.41	2,109.92	2,487.33	
	422,360.59	1763.66	286,507.32	710,631.57	118,905.00

Services "Series A" Bonds	470.00
County Clerk Motor Vehicle Fees	129.90
	711,231.47
Paid Certificates of Indebtedness	380,000.00
Interest on Loans	11,710.80
	1,102,942.27

STATE AID FOR COUNTY AND TOWN ROADS
Under Sec. 320-B of the Highway Law

Transferred to County and Town Road Account . . . 98,165.37

TOTAL DISBURSEMENTS, SPECIAL TRUST FUND . $1,961,554.68

BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY:

In accordance with Chapter 60, Article 7, Section 152, of the Consolidated Laws, I hereby report to your Honorable body the following redemption advertising, being the expense of publication of notice required by Law to redeem property from tax sale of 1921, to be by your board reassessed upon the tax roll of current year against the following property and owners thereof, as required by above Tax Law:

ALLEGANY

Assessed to	Lot	Acres	Red. Adv.	10%	Total
W. H. Mandeville Est. . .	4	20	3.40	.34	3.74
William Hatch	4		2.80	.28	3.08
Olean Operating Co.	3		3.65	.37	4.02
Tripple Oil Co.	7		3.25	.33	3.58

COLDSPRING

John Holt	47	53	1.80	.18	1.98

CONEWANGO

Iroquois Utilities Inc. . . .			4.85	.49	5.34

DAYTON

Iroquois Utilities Inc. . . .			5.00	.50	5.50

ELKO

Clara McDonald	34	25	1.75	.18	1.93

HINSDALE

Helen Washburn	33	1-4	2.35	.24	2.59

Humphrey

Morehouse Oil & Gas Co. .			2.10	.21	2.31

LEON

Nathan Gellman and Sam Drong	46	100	2.95	.30	3.25

LITTLE VALLEY

John Dailey	70	30	2.05	.21	2.26

MACHIAS

Hickey & Murphy	62-54		2.05	.21	2.26

OLEAN CITY

Chas. W. Andrus, 73 Martha Ave.			2.75	.28	3.03
Mrs. C. C. Bolling, 33 Martha Ave.			2.65	.27	2.92
B. E. & A. L. Border, 410 Fifth Ave. . . .			3.30	.33	3.63
B. E. & A. L. Border, 151 Deleware Ave. .			2.60	.26	2.86
B. E. & A. L. Border, 152 Deleware Ave. .			2.60	.26	2.86
B. E. & A. L. Border, 271 Deleware Ave .			2.60	.26	2.86
B. E. & A. L. Border, 272 Deleware Ave. .			2.60	.26	2.86
B. E. & A. L. Border, 231 Prospect . . .			2.60	.26	2.86
B. E. & A. L. Border, 3 Delaware			2.85	.29	3.14
B. E. & A. L. Border, 11 Elmwood			2.85	.29	3.14
B. E. & A. L. Border, 7 Elmwood			2.85	.29	3.14
B. E. & A. L. Border, 5 Elmwood			2.85	.29	3.14
B. E. & A. L. Border, 4 Deleware			2.85	.29	3.14
B. E. & A. L. Border, 8 Elmwood			2.85	.29	3.14
B. E. & A. L. Border, 6 Elmwood			2.85	.29	3.14
B. E. & A. L. Border, 238 Prospect			2.60	.26	2.86
B. E. & A. L. Border, 226 Highland			2.60	.26	2.86
B. E. & A. L. Border, 32 Highland			2.60	.26	2.86
B. E. & A. L. Border, 33 Highland			2.60	.26	2.86
B. E. & A. L. Border, 34 Highland			2.60	.26	2.86
B. E. & A. L. Border, 38 Highland			2.60	.26	2.86
Walter Coats, 213 Prospect			2.50	.25	2.75
Walter Coats, 214 Prospect			2.50	.25	2.75
Walter Coats, 215 Prospect			2.50	.25	2.75
Leon S. Cole, 16 Helen			2.60	.26	2.86

Leon S. Cole, 17 Helen	2.60	.26	2.86
William Green, 173 Deleware	2.60	.26	2.86
Charles Hallett, 1223-1225 Goodrich	2.50	.35	3.85
Phillip Hendricks, 101 Deleware	2.45	.25	2.70
Emil Jaekle & One, 914 Griffin	3.60	.36	3.96
Edward Lawson & One, 100 Deleware	2.35	.24	2.59
Harold LeFever, 14 Helen	2.60	.26	2.86
Ignatius Lewinski, 28 Fountain	2.60	.26	2.86
Ignatius Lewinski, 29 Fountain	2.70	.27	2.97
Ignatius Lewinski, 29 Fountain	2.70	.27	2.97
U. B. Russell, 203 Main street	2.90	.29	3.19
U. B. Russell, 273 Deleware	2.45	.25	2.70
U. B. Russell, 226 Prospect	2.40	.24	2.64
U. B. Russell, 226 Prospect	2.40	.24	2.64
U. B. Russell, 224 Prospect	2.40	.24	2.64
U. B. Russell, 223 Prospect	2.40	.24	2.64
U. B. Russell, 701-715 Railroad Ave.	2.65	.27	2.92
U. B. Russell, 404-408 Alder street	2.65	.27	2.92
U. B. Russell, 648-650 Queen srteet	2.80	.28	3.08
U. B. Russell, 403 Alder	3.00	.30	3.30
U. B. Russell, 677 Railroad	3.00	.30	3.30
Abbie Schwary, 228 Prospect	2.35	.24	2.59
Abbie Schwary, 227 Prospect	2.35	.24	2.59
Abbie Schwary, 132 Deleware	2.35	.24	2.59
Mrs. Henry Skinner, 30 Elayne	2.35	.24	2.59
James Smith, 22 Helen	2.50	.25	2.75
James Smith, 23 Helen	2.50	.25	2.75
Spindler Bros., 9 Root	2.50	.25	2.75
John Troy, 310 Main street	1.90	.19	2.09
John Troy, 314 Main street	2.50	.25	2.75
John Troy, 322 Main street	2.50	.25	2.75
John Troy, 207 Main street	2.60	.26	2.86

PERSIA

Mrs. E. W. Gowans	28	2.40	.24	2.64
Mrs. E. W. Gowans	28	2.55	.24	2.81
Iroquois Utilities Co.		1.60	.16	1.76

RED HOUSE

John M. Holt	6	152	2.20	.22	2.42
John M. Holt	1	342	1.25	.13	1.38
U. B. Russell	2	352	1.25	.13	1.38

U. B. Russell	3	342	1.25	.13	1.38
U. B. Russell	9	355½	1.35	.14	1.49
U. B. Russell	25	376	1.25	.13	1.38
Loren Aldrige	43	146	3.00	.30	3.30
East Salamanca Land Co.	74-75	150	2.75	.28	3.03
E. E. Haskins	18	70	3.20	.32	3.52
L. B. Morehead	43	20	2.70	.27	2.97
Olmstead Estate	59	90	2.80	.28	3.08
SOUTH VALLEY					
Monarch Furn. Co.	34	22	4.30	.43	4.73
U. B. Russell	49	30	2.30	.23	2.53
YORKSHIRE					
Mrs. George Harvey . . .	63	92	2.20	.22	2.42

TO THE BOARD OF SUPERVISORS:

We, the undersigned, your standing committee to settle with the County Treasurer, respectfully report that we have examined all the books of the County Treasurer and find them to be correct, in accordance with his report herewith submitted.

Respectfully submitted,

H. J. Zimmerman
H. P. Hogan
John Laing
J. T. James
M. M. Dye

Coroner's Report

TO THE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY:

I, P. H. Bourne, a Coroner in and for the said County of Cattaraugus, respectfully submit the following statement of my fees and disbursements as Coroner for the quarter three-fourths ending September 30th, 1922.

1922—

January 10—Unknown Body (Found in State Park) Red House.		
Viewing Body	$ 5.00	
Investigation (2 days)	6.00	
Mileage	2.80	
Statement to Board	.50	14.30
February 6—Chas. G. Johnson (Found Dead) Randolph.		
Viewing Body	5.00	
Investigation	3.00	
Mileage	3.60	
Statement to Board	50	12.10
February 14—Eugene Ames (Found Dead) Town Napoli, Body Brought to Salamanca.		
Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50
February 18—Philip Olin (Burned to Death) Town of Great Valley.		
Viewing Body	5.00	
Investigation	3.00	
Telephone to Titusville	1.30	
Telephone to Warren	.55	
Mileage	.40	
Statement to Board	.50	10.75

March 1—Clarence P. Brown (Fell Dead in B. R. & P. Yard).

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

March 5—Kaitan Nowoj—(Found Dead in Home) Salamanca, N. Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

March 17—Frank McFarland (Found Dead in Room) Salvation Army.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

March 21—Frank O. Welland (Found Dead) Salamanca, N' Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

May 23—James L. Miller (Suicide Hanging) Town of Great Valley.

Viewing Body	5.00	
Investigation	3.00	
Mileage	2.80	
Statement to Board	.50	11.30

April 7—Caroline Bidwell—(Found Dead) Salamanca, N. Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

April 12—Mary L. Biscup (Alcohol Poisoning) Salamanca, N. Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

April 30—Weldon A. Ayers (Killed by Automobile) Salamanca.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

June 10—Unknown New Born Baby (Found) Salamanca, N. Y.

Viewing Body	5.00	
Investigation	6.00	
Statement to Board	.50	11.50

June 21—Joseph Morabito (Murdered) Olean, N. Y.

Viewing Body	5.00	
Investigation (2 days)	6.00	
Mileage	4.00	
Statement to Board	.50	15.50

June 12—Carl W. Tesmer (Found Dead in Bed)

Salamanca, N. Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

July 16—Bertha Swab (Found Dead) America House, Salamanca, N. Y.

Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50

July 24—Alonzo Older (Found Dead in Bath Tub) Little Valley, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Mileage	1.80	
Statement to Board	.50	10.30
Aug. 9—Freda Vater (Killed Automobile Accident) Salamanca, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50
Aug. 20—Helen McIntosh (Found Dead on Bath Room Floor) Great Valley, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Mileage	2.00	
Telephone	.45	10.45
Sept. 1—Mary Jane Lunn (Found Dead) Franklinville, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Mileage	4.40	
Statement to Board	.50	12.90
Sept. 14—Cecil Scotland (Found Dead at Elko)		
Viewing Body	5.00	
Investigation	3.00	
Mileage	3.40	
Statement to Board	.50	11.90
Sept. 21—Called to Little Valley Case of Joseph Morabito.		
Fee	3.00	
Mileage	1.60	4.60

Sept. 21—Theressa A. Slocum (Suicide-Hanging) Salamanca, N. Y.		
Viewing Body	5.00	
Investigation Two Days	6.00	
Statement to Board	.50	11.50
Sept. 22—John Elsen (Suicide-Hanging) Salamanca, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50
Sept. 23—Thomas Archibald Jones (Drowned Erie Ash Pit) Salamanca, N. Y.		
Viewing Body	5.00	
Investigation (Three Days)	9.00	
Statement to Board	.50	14.50
Sept. 25—John E. Hockenbery (Killed by Erie Train) Salamanca, N. Y.		
Viewing Body	5.00	
Investigation	3.00	
Statement to Board	.50	8.50
Grand Total		$ 262.10

STATE OF NEW YORK,

CATTARAUGUS COUNTY, SS:

P. H. Bourne, M. D., being duly sworn, says that he is a Coroner in and for the County of Cattaraugus,and resides at the City of Salamanca, in said County; that the foregoing statement ending September 30th, 1922, is true and correct, and that the charges therein made are fair and reasonable, and that the disbursements set forth were actually incurred by him in the execution of his duties as such Coroner; and that there are no offsets or counterclaims to said bill.

P. H. BOURNE

Sworn to before me this 15th
day of November, 1922

F. B. Andrews,
Notary Public.

Report of Supt. of Poor

Annual Report of W. P. Kysor, Supt. of the Poor, to the Board of Supervisors for the Year Ending Oct. 31, 1922

To the Honorable, the Board of Supervisors:

The Superintendent of the Poor in compliance with the provisions of Chap. 225 of the Laws of 1896, known as the Poor Law, respectfully submits the following report covering the year ending Oct. 31, 1922.

ALMSHOUSE POPULATION

The Number of Poor Persons in the Home Nov. 1, 1921 was .. 70
Received During the Year 60
Born in the Home .. . .
Making During the Year 130
Of this Number 108 were Town and City Poor, 3 Pay Patients, 1 State Case, 98 Nature Born, 32 Foreign Born, 94 Male, 36 Female.
The Number of Poor Persons Who Absconded was 3
The Number Who Died was 15
The Number Discharged was 41
Leaving in the Home Nov. 1, 1922 71
Male 47, Female 24.
Whole Amount of Time 73 years, 6 months. Average number during year was 74.

ALMSHOUSE EXPENSES

Amount Paid for Fuel, Provisions, Light and Clothing .	$ 10,015.02
Amount Paid for Help	5,557.10
Amount Paid for Repairs and Improvements	2,131.23
Amount Paid for Miscellaneous Purposes	3,215.85
Amount Paid for Temporary and Outdoor Relief	4,238.41
Amount Charged Back to Various Towns	14,391.70
Amount Charged for Board per Week	3.99

RECAPITULATION

Total Home Expenses	20,919.20
Amount Paid to County Treasurer by Towns	14,391.70

Balance	6,527.50
Total Temporary and Outdoor Relief	4,238.41

RECEIPTS AND DISBURSEMENTS

Received for Milk, Butter, Pigs, Beef, Veal, etc.	613.11	
Received For Ice	400.00	
Received For Outdoor Relief	322.89	
Received for Pay Patients	499.34	
Received for Miscellaneous Sales	48.50	1,883.84

Paid to County Treasurer:

1921—		
Nov.	111.60	
Dec.	127.60	
1922—		
Jan.	250.45	
Feb.	66.93	
March	470.71	
April	279.65	
May	61.37	
June	74.73	
July	155.61	
Aug.	42.64	
Sept.	103.65	
Oct.	138.90	1,883.84

Respectfully submitted,
W. P. Kysor, Supt. Poor.

Report of Rocky Crest Mgrs.

To the Honorable Board of Supervisors of Cattaraugus County:

Gentlemen:—The Board of Managers of Rocky Crest Sanatorium herewith presents the sixth annual report of the institution.

The resignation of Dr. C. H. Miller, because of active tuberculosis, became effective Dec. 4, 1921. Dr. David Park was appointed Superintendent at a special meeting held Nov. 10, 1921, and assumed his duties Dec. 4, 1921. Dr. Parks resignation was received April 27, 1922 and became effective May 3, 1922. Dr. C. A. Greenleaf was appointed Acting Superintendent April 27, 1922 and assumed such duty May 3, 1922.

Following your appropriation of $6,800 a cottage has been erected and is nearly completed. This contians an excellent cellar suitable for vegetable storage.

The rooms formerly occupied by the Superintendent have been converted into Children's Wards which will accommodate ten patients. There are at present nine children occupying these rooms.

Early in September, 1922 your Board rented an Alpine Sun Lamp for use in the treatment of tuberculosis and especially bone tuberculosis. This is a recognized method of treatment used in most sanatoriums. The rental, according to our agreement, applies on the purchase price of the lamp. This lamp has been in daily use now for three months, its value is undisputed and we ask you to purchase it by paying the balance—$420.00.

Several conditions demand your attention this year:

1. Inadequate water supply—

During September and October of each year, for the past three years, at least, there has not been enough water to do our laundry work and during most of this period an insufficient supply to properly flush the tlioets.

2. Dining room facilities—

There is an overcrowding of the dining room, necessitating resetting of the tables.

3. Laundry—

We consider that there should be a new laundry built on the ground level of suitable size to accommodate the present laundry

work and large enough to take care of a moderate increase which may be expected during the next few years.

Would it not be advisable, owing to these various require- to make an appropriation in excess of these needs, the use of such appropriation being placed in the hands of your building committee, they do cooperate with your Board of Managers.

FINANCIAL REPORT

Financial Report of Rocky Crest Sanatorium, Nov. 1, 1921 to Oct. 31, 1922

1.	Appropriation Granted Nov. 1, 1921.		
	Cash		$ 28,000.00
	Estimated Receipts		4,000.00
	Total Appropriation		32,000.00
2.	Cash Appropriation		28,000.00
	Cash Receipts From Patients		5,305.94
	Total Cash Income		33,305.94
	Total Disbursements		32,733.82
	Cash Balance for Year		572.12
3.	Summary of Operating Costs:		
	County Visiting Nurse—		
	Salary	$ 1,975.00	
	Expenses	251.80	
	Room Rent	240.00	
	Auto	633.00	3,099.80
	Maintainance—		
	Food Supplies	8,561.87	
	Drug Supplies	828.24	
	Nurse Supplies	1,303.77	
	Household & Kitchen	2,252.13	
	Labratory and Equipment	312.16	13,258.17

Office—		
Expenses	194.39	
Telephone	81.10	
Transportation	652.84	
Freight and Express	119.40	1,047.73
Superintendent and Nurses—		
Pay Roll	9,054.18	
Expenses	114.34	
Extra Labor	2,285.72	11,454.24
Building and Grounds—		
Building Repairs	1,084.44	
Equipment Repairs	389.29	
Heat and Light	1,838.18	
Farm and Grounds	370.78	3,682.69
Miscellaneous—		
Dental Services	28.00	
Occulist Services	2.25	
Exp. Board of Managers	43.13	
Compensation	117.81	191.19
Total		$ 32,733.82

4. Items not figured in per Capita Cost—

County Nurse, Salary, Etc.	$ 3,099.80
Farm and Grounds	370.78
Permanent Improvements	1,473.73
Total	4,944.31

5. Net Maintenance	27,789.51
Total Patient Days	9,954.00
Per Capita Cost	2.79
Per Capita Food Cost	.582

6. Appropriation Expended—

Recreation Hall	2,607.84

	Cottage	3,637.54
	Total	6,245.38
7.	Total Cost	38,979.20

MEDICAL REPORT

Medical Report of Rocky Crest Sanatorium, Nov. 1, 1921 to Oct. 31, 1922

1.	Patients present Nov. 1, 1921	24
	Admitted During the Year	55
	Total Number Treated	79
	Discharged During the Year	44
	Patients Present Oct. 31, 1922	35
2.	Condition on Admission of Patients Discharged—	
	Incipient	10
	Moderately Advanced	12
	Advanced	16
	Tuberculosis of Bone	5
	Non-Tuberculosis	1
	Total	44
3.	Condition on Discharge—	
	Arrested	4
	Quiescent	4
	Improved	15
	Unimproved	3
	Dead	17
	Non-tubercullous	1
	Total	44

We wish to call your attention to the per capita cost during the past four years—

1919	$ 4.50
1920	2.86
1921	2.95
1922	2.79

And the Per Capita Food Cost—

1920	.718
1921	.696
1922	.582

Finally it would seem necessary to increase the yearly appropriation to $30,000.00 and make available to your Board $5,000.00 of the earnings.

Attached hereto are the Medical and Financial Reports of the Hospital and also the Report of the County Nurse.

Respectfully submitted,

Dr. C. A. Greenleaf,

President of the Board of Managers.

Sheriff's Report

TO THE HONORABLE BOARD OF SUPERVISORS:

I take pleasure in submitting to you herewith, the annual report of the Sheriff's Department, for the year ending December 31st, 1922, and my recommendations for the coming year.

BUILDINGS

The buildings at the present time are in fairly good condition with the exception of the electric wiring which is mentioned below.

JAIL

As has been previously recommended for some years past, I would recommend that the bars throughout the first floor of the jail be changed to hardened steel and that the present bars on the jail windows be replaced with hardened steel bars, also that a fine wire mesh be placed over all jail windows. I would further recommend that a locksmith be employed to repair the cell locks as at the present time it is impossible to lock but few of them.

HEATING AND LIGHTING

I would recommend that a competent electrician be employed to inspect the wiring throughout the Court House, Jail and Residence as in my opinion the present wiring is very defective and liable to result in a srious fire, causing heavy property damage and perhaps loss of life.

EQUIPMENT

I would recommend that a modern -washing machine be in stalled in the jail basement, as recommended by the State Prison Commission.

Attached to this report is a summary of the year's work of this department, showing all receipts and expenses, which, I am sure, will be of interest to you.

RECEIPTS

Earnings in Civil Actions		$ 3,575.37	
Conveyance of Prisoners to State Prison . .		454.24	
From Sale of Waste Paper		1.35	
Fines Collected and Paid County Treasurer		8,772.00	
Total Earnings Paid County Treasurer . . .			12,802.96
Cash Bail Collected and Paid Co. Treas. . .		1,000.00	
Fines Paid to City of Olean		300.00	
Fines Paid to City of Salamanca		28.00	
Fines Paid to Village of Franklinville		50.00	
Fines Paid to Village of Ellicottville		10.00	
Fines Paid to Town of Great Valley		3.00	
		1,391.00	

EXPENSES

Sheriff, Office and Quarters—			
Salaries, Sheriff, Under Sheriff and Deputies, (Supervision and Field work)		7,171.03	
Salary, Deputy Sheriff, Office Work .			
Travel Expense:			
Criminal Matters	1,739.91		
Civil Actions	863.54		
Summoning Jurors and Subpoening Witnesses .	529.10		
		3,132.55	
Office Expense		1,206.41	
Equipment		1,503.00	
Miscellaneous		1,388.01	
			14,401.00
Jail Buildings—			
Upkeep of Buildings and Grounds . . .		166.17	
Furnishings		114.05	
Heat and Light		1,595.70	
Other Expense		33.64	
			1,909.56

Jail Inmates—		
Salaries, Turnkey, Matron, 3 Chaplains, and Physician	2,029.17	
Food Supplies	3,211.88	
Clothing, Bedding, Etc.	105.17	
Other Expense, Drugs, Soap, Disenfectants, Etc.	715.41	
		6,061.63
Total Expenses		22,372.19

DAILY AVERAGE OF INMATES

Average Number of Prisoners During Year	23.1	
Number of Prisoners Jan. 1st, 1922	23	
Number of Prisoners Received During Year	285	308
Number of Prisoners Discharged During Year	292	
Number of Prisoners Jan. 1st, 1923	16	308

Respectfully Submitted,

Frank Annis, Sheriff

January 8th, 1923.

Report of Supt. of Highways

ANNUAL REPORT OF COUNTY SUPERINTENDENT OF HIGHWAYS 1922

TO THE HONORABLE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY:

The season of 1922 has resulted in a great addition to the road program despite the disadvantages under which the Department was obliged to labor.

As a result of the conference of the Finance and Highway committees, a definite plan of operation was decided upon for 1922, and which has been carried out as far as possible.

In order to prosecute this program, it was necessary to organize thirty-two separate working organizations and, where needed, arrange that they be supplied with the tools required for the successful prosecution of the work.

It was also decided to buy material in bulk where it could be done to advantage. In consequence of this decision your committee purchased on competitive bids 27 cars of coal and 29 cars of cement which, because of subsequent happenings, to the market and railroads, proved a saving of hundreds of dollars to the County in addition to making possible the continuance of the work which otherwise must have stopped.

We also obtained reservation of an 85,000 ton stock pile of slag together with sufficient stone to complete the top program and also contracted for the Tarvia necessary; everything possible was done to insure prompt deliveries in ordr that no delay should occur and we entered upon the season's work hoping to be free from many of the annoyances we had suffered in the past.

We had just nicely started our program when things began to happen. The coal strike came along and then the railroad shopmen went out, and in a short time the rolling stock of the railroads got into such shape that deliveries of material were uncertain and intermittent. This greatly hampered the work and on the heels of it came the diminishing of the Tarvia supply because

of the exhaustion of the coal reserve. With the settlement of the coal and railroad strike came the car shortage and embargoes, and in short, the season has been a harassing one for those in charge of the program laid down by your Honorable Body.

I wish to call attention to the splendid way in which the Tarvia Company lived up to their contract.

While the natural source of supply to this territory is from Youngstown, Ohio, with the closing of those furnaces because of the exhaustion of the coal supply, they did not hesitate to go to the extreme length of shipping from Chicago, Boston, Philadelphia, Pittsburg, and other points in order to keep the supply to the required amount. They also voluntarily reduced the price two cents per gallon besides assuming the demurrage on their cars which is no small item.

The application of this material was handled in a masterly manner, and this feature of the work is the most important factor governing the construction of the type of roads we are building. Five tank trucks were in the territory at one time and at no time was the work seriously delayed because of the lack of application.

They also gratuitously furnished the services of an engineer, Mr. F. E. Culver who is an expert in the application of Tarvia and whose help in this regard cannot be overestimated. The County is to be congratulated on having his assistance and advice.

With the completion of these roads and their consequent opening to traffic, there has come a very gratifying change in public sentiment. It is unusual to hear them spoken of other than in praise, and you, who have made this vast program possible and have borne the criticism of the past, will reap the reward of public commendation which you so justly deserve.

As an illustration of the comparative size of this County's road program: Highway District No. 10, of which we are a part, constructed in 1922, 156.51 miles of 320-A road. Of this mileage Cattaraugus County contributed over one-third and, when you consider that Erie, Chautauqua, Niagara, Ontario and Genesee Counties compose this District, I feel that we have a right to be proud of the season's accomplishment.

The machinery situation is gratifying in that nearly all the towns are supplied and also that the earnings are materially reducing the County's investment.

Through the intercession of Mr. Fancher and the State Highway Commission we have received from the Federal Government many valuable tools, machines, etc., prominent among which is another ten ton Holt tractor. These machines are overhauled at cost at the County tool house the earnings are credited to the machinery account.

In closing I wish to thank the Board of Supervisors and the Highway Officials Committee for their whole hearted, loyal support without which, the splendid achievement of 1922 would have been impossible.

Attached is a detail of 320-A accomplishment.

Respectfully submitted,

W. H. Bowen,

County Superintendent of Highways

Approved Highway Officials Com.

J. W. Watson
E. J. Cheney
James Devine

CATTARAUGUS COUNTY HIGHWAY DEPARTMENT
CONSTRUCTION RECORD FOR 1922

	1922 Con.		Previously Con.		Totals	
	Top	Base	Top	Base	Top	Base
Allegany	1.696	.419	.783	2,500	2.479	2.919
Ashford	3.622	3.250	2.105	5.664	5.727	8.914
Ashford Depot Street	.327			.327	.327	.327
Carrollton . . .		1.218		1.097		2.315
Coldspring . . .		.725				.725
Dayton No. 1 . .			1.212	3.156	1.212	3.156
Dayton No. 2 .		2.597		1.240		3.838
East Otto	.196	1.385		2.083	.196	3.468
Ellicottville 1 .	1.030	2.766	.495	2.311	1.525	5.077
Ellicottville 2 .	2.070			2.070	2.070	2.070
Farmersville .	1.118	.071		1.164	1.118	1.235
Franklinville .	1.462	.570		1.667	1.462	2.237

Freedom No. 1.	1.079			1.079	1.079	1.079
Freedom No. 3.		.981				.981
Great Valley ..	1.379	1.336	.626	2.432	2.006	3.768
Hinsdale	1.220	.575		1.200	1.220	1.775
Humphrey No. 1	1.613	1.392	.421	1.962	2.034	3.354
Humphrey No. 2		.152		.288		.440
Ischua No. 1 ..		.331		.776		1.107
Ischua No. 2 ..		.661				.661
Leon	1.492	1.676	.557	2.189	2.049	3.865
Little Valley 1.	.553	.553			.553	.553
Little Valley 2.		.908				.908
Lyndon No. 1 .		.887		1.458		.908
Lyndon No. 2 .		1.770				1.770
Machias No. 1 .	.752			.752	.752	.752
Machias No. 2 .	.419			.419	.419	.419
Machias No. 3 .	.900	1.560		2.143	.900	3.703
Mansfield	1.725	1.747		1.750	1.725	3.497
Napoli	1.497	1.208		1.345	1.497	2.553
New Albion 1..	1.608	1.458		1.628	1.608	3.086
New Albion 2 .		.366				.366
Olean	1.749			1.749	1.749	1.749
Otto		1.814		.436		2.250
Perrysburg . ..	2.663	.079		2.663	2.663	2.742
Persia		2.400				2.400
Portville	1.283	1.089	.631	1.913	1.914	3.002
Randolph . . .	1.009	.868	1.003	2.000	2.012	2.868
Yorkshire No. 1	1.500	.338		1.500	1.500	1.838
Yorkshire No. 2		1.000				1.000
	34.962	38.150	7.833	53.961	42.796	92.112

Report of Sealer of Weights, Measures

TO THE BUREAU OF WEIGHTS AND MEASURES,

Department of Farms and Markets:

I, E. G. Billings, Sealer of Weights and Measures for the County of Cattaraugus do hereby respectfully report as follows:

Address 316 N. Third Street, Olean, N. Y. Salary per year seven hundred dollars. Allowance for expenses $300.00 Number of assistants none. Have you a vehicle? Yes. What kind? Motor truck. By whom provided? Myself Total cost of department to county or city one thousand dollars. Date of appointment March 4, 1912. Are you in classified civil service? Yes. If so, when was examination held? Nov. 26, 1910. Location of office and standards 316 N. Third street, Olean, N. Y. How many hours on an average per week have you devoted to your duties as sealer? About nine. Number of warnings issued 12. Number of complaints received 1. Number of office calls 2. (County Sealer). Number of miles traveled about 2500.

Explanations or remarks in regard to above matters: The warnings as heretofore was given principally to the operators of gasoline vending machines. This condition while I am in hopes to improve with the cooperation of the Standard Oil Company's field men is as yet not all that could be desired.

I have in my official charge the following:

STANDARDS AND WORKING APPARATUS

Weights Avirdupois	No.	Cert.*
50 lb.	19	19
25 lb.		
20 lb.		
10 lb.	1	1
5 lb.	1	1
4 lb.		
2 lb.	2	2
1 lb.	1	1
8 oz.	1	1
4 oz.	1	1
2 oz.	1	1
1 oz.	1	1
1-2 oz.	1	1
1-4 oz.	1	1
1-8 oz.	1	1

Apoth Weights	Cert.
From 0.1 grain to 2 drachms	1922

metric weights	Cert.
50 grams	
2-20 grams	
10 grams	
5 grams	
2 grams	
1 gram	
500 mgms.	
20-200 mgms.	
100 mgms.	

Metric, apothecary, etc.	
50 mgms.	
2-20 mgms.	
10 mgms.	

Capacity Measures	No.	Cert.*
Liquid		
5 gallons . .	1	1
1 gallon . .	2	1
1-2 gallon . .	1	1
1 quart	1	1
1 pint	1	1
1-2 pint . . .	1	1
1 gill	1	1
Glass graduate	1	1
Dry		
1-2 bushel . .	1	1
1 peck	1	1
1-2 peck	1	1
1-4 peck . . .	1	1
1 quart . . .	1	1

Apparatus	No.	Cert.*
Yard measure	2-3	
Portable balances:		
1 capacity 10 lb.	2	2
1 capacity 50 grams		

Tools	No.
Hopper funnel . . .	1
Seal press	1
Sealing dies	2
Condemning dies .	1
Hammers	2
Pliers	1
Striking stick . . .	1
Slicker plate . . .	2
Vise	1
Grinding Wheel .	2
Drill Press	1

*In columns headed "cert." indicate the number that have been certified within the last five years by the State Superintend-

ent or Department. The difference between this number and that indicated in the preceeding column will then show the number in the possession of the sealer which have not been so certified.

SUMMARY OF TEST MADE

	Adjusted	correct and Sealed	Incorrect and Condemned	Total
Wagon scales	9	35	2	37
Weighing machines:				
Platform scales	9	248	4	261
Counter scales	5	251	1	257
Spring balances		16	1	17
Beam scales		13		13
Computing scales	14	235	9	258
Prescription scales		15		15
Linear Measures:				
Yard sticks		2		2
Counter tacks		85		85
Capacity Measures:				
Dry Measures		50		50
Liquid measures		706		706
Glass graduates		141		141
Automatic gauges		14		14
Oil pumps	1	73	1	75
Gasolene Pumps	21	96	20	120
Weights:				
Avoirdupois	11	1883	9	1903
Troy		34		34
Apothecary		265		265
Metric		184		184

WEIGHING AND MEASUREMENTS

	Not in Container No. correct	In Container No. Correct
Berries	42	42
Bread		10
Butter		4
Bags or Pails—Ice cream		30
Grain		57
Maple syrup		8
Groceries		31

GENERAL

1. Are all the weighing and measuring devices used within your city or county such as comply with the State specifications? (Attention is called to balance balls and adjusting screws, separate scoops and counter rings on scales, charts, etc., on computing scales, illegal sized or shaped measures, incorrect and large counter tacks, incorrect graduated bottles, etc.) Yes.

2. Have you tested every weighing and measuring device used in your county or city twice this year? No. If not, what percentage has been tested twice. Very little. What percentage has been tested once? All.

3. How many hardware stores are in the county or city under your jurisdiction? 34. How many of these have you visited and tested the scales, weights and measures there offered for sale? All. Have you advised all the hardware dealers to purchase only such weighing and measuring devices as comply with the State standards? Yes.

4. Have you been called upon by your county or city authorities to weigh and check the supplies that are purchased by the county or city for institutions deriving support from your county or city? No. If not, have you called the attention of your county or city authorities to the necessity for the same? No. Have you made such tests on your own initiative and to what extent?

5. What are the conditions within your jurisdiction in regard to sale of gasoline? Slightly less than 25 per cent faulty.

6. What are the conditions within your jurisdiction in regard to dealers in coal, etc? Weigh on sealed scales and send weight slips with each delivery.

7. What are the conditions within your jurisdiction in regard to dealers in hay? Very good.

8. What have you done to educate dealers and consumers in regard to matters relating to weights and measures? The conditions in my county I believe are very satisfactory with the exception of the gasoline vendors. This condition myself and I believe every dealer is endeavoring to improve.

STATE OF NEW YORK,
County of Cattaraugus, SS:

I, E. G. Billings, Sealer of Weights and Measures of Cattaraugus County, do hereby certify that the annexed and attached figures and statements are correct, that all tests have been actually made and that no fees have been received for such tests.

In witness whereof, I have hereunto set my signature at Olean, N. Y., this 6th. day of December, in the year one thousand nine hundred and twenty-two

(Signed) E. G. Billings.

Sworn to before me the 6th
day of December, 1922.

William G. Sisson,
Notary Public

Farm and Home Bureau Assn.

1922 Expenses and Budget for 1923

County of Cattaraugus. Date Made Oct. 18, 1922

Items	Expenses—1922 Budget Farm Bureau	Expenses—1922 Farm Dept.	Suggested Budget—1923 Farm Dept.	Suggested Budget—1923 Home Dept.
Salaries—				
Agent	1,800.00	1,800.00	1,900.00	1,200.00
Assistant Agent . . .	1,200.00	893.30	1,200.00	900.00
Stenographer	1,100.00	1,224.91	1,000.00	850.00
As. Stenographer .			500.00	100.00
Day Labor	75.00	948.66	25.00	10.00
Travel—				
Agent	375.00	362.65	375.00	225.00
Assistant Agent . . .	250.00	100.02	250.00	100.00
Executive Com.	200.00	49.50	200.00	225.00
Extension Service .	350.00	585.89	350.00	250.00
Automobile—				
New Car	500.00	491.00	800.00	
Gas and Oil	300.00	305.85	400.00	140.00
Tires	225.00	100.70	125.00	65.00
Repairs	250.00	371.67	250.00	65.00
Garage Rent	125.00	84.75	100.00	60.00
Miscl. and Supplies .	60.00	56.96	60.00	50.00
				35.00
Office—				
Rent	6.00	19.50		90.00
Light and Heat		1.00		
Freight and Express .	25.00	39.17	25.00	15.00
Tel. and Telegrams .	375.00	308.86	375.00	150.00
Postage	425.00	373.47	400.00	135.00
Stationery and Sup. .	500.00	378.69	400.00	175.00
Printing—				
Farm Bureau News.	1,000.00	837.21	800.00	75.00
All Other	175.00	185.77	175.00	35.00

Equipment—				
General Equipment .	325.00	53.58	50.00	50.00
Scientific Equipment.	25.00		25.00	35.00
Federation Dues . ..	1,000.00	900.00	1,000.00	83.00
Unpaid Tuberculosis.	1,000.00			
Dem. Material	50.00	5.70	15.00	40.00
Mem. Camp'n Ex. ...		900.00		
Contingent	274.00		150.00	30.00
Total Co. Budget ...	11,990.00	10,478.81	11,850.00	5,188.00
Salaries Paid From State and Federal Funds—				
Agent, State	600.00	600.00	600.00	500.00
Agent, Federal	600.00	600.00	600.00	700.00
Assistant	480.00	480.00	480.00	
Total Budget	13,670.00	12,158.81	13,530.00	6,388.00

1922 RECEIPTS AND BUDGET FOR 1923

County of Cattaraugus.

	Receipts—1922		Suggested Budget—1923	
Items	1922 Budget	Farm Dept.	Farm Dept.	Home Dept.
Board of Supervisors	5,000.00	4,500.00	4,500.00	4,115.00
Membership	5,000.00	2,645.43	6,000.00	1,000.00
Local Contributions—				
Refund College Home Bureau		353.05		
Chamber of Com. . ..		7.72		
Business Cor.		90.00		
Advertising	1,000.00	1,324.90	800.00	
Balance on Hand ...		877.93		73.00
Tuberculosis	1,000.00	300.00		
Contingent			550.00	
Total Co. Budget ...	12,000.00	10,099.03	11,850.00	5,188.00

Salaries Paid From State and Federal Funds—

Agent, State	600.00	600.00	600.00	500.00
Agent, Federal	600.00	600.00	600.00	700.00
Asst.	480.00	470.00	480.00	
Total Resources . . .	13,680.00	11,739.03	13,530.00	6,388.00

CATTARAUGUS COUNTY HOME BUREAU

1. The Cattaraugus County Home Bureau is an educational institution for home-makers.

2. It's purpose is economic.

3. It's aims are:

(a) Better standardization of home conditions.

(b) Improved knowledge regarding home and community hygiene and sanitation.

(c) System in Home Management.

(d) A higher standard of food, clothing and shelter for the family, with a view toward the development of a higher class of citizenship.

(e) A more economic expenditure of the family income.

(f) Better health standards.

4. The organization provides the channels through which are disseminated the best of home practices which have been discovered by experts at the state colleges and research stations, as well as the best suggestions from the home-makers themselves.

ACCOMPLISHMENTS

July 15 to October 31, 1922

1. Organization.

	Status July 15th.	October 31st
Membership	766	875
Communities	33	37

Necessarily in a new county a tremendous amount of organization activities have taken place in order to prepare communities for their fall and winter programs of work. Outstanding under this head are these:

41 community meetings conducted by the manager for the purpose of explaining Home Bureau program and election of officers and project leaders, total attendance 836.

38 business meetings by local women, total attendance 449.

22 extension and community committee meetings, attendance 132.

Results of organization:

34 units are completely organized and ready to begin program activities November 1st.

31 units are actively engaged in project work at the present time.

11. Development of Program.

5 Training schools for local leaders of the dress form project conducted by manager.

73 leaders from 29 communities were trained at these schools. Total attendance at 5 schools 227.

218 dress form meetings conducted by local leaders. Attendance 1404.

Results of Dress Form Work.

250 Dress Forms made at an average saving of $8.50 each as compared with cost of commercial form, or a total saving of $2125.00. (This estimate does not include cost of labor.) Many forms are still to be made.

One Home Bureau Unit has taken the initiative in starting a circulating library for benefit of the community.

One Unit has formed a civics club and have their year's program maped out.

Three Units are planning to serve hot school lunches in rural districts.

Two communities have given three public entertainments of an educational nature with an average attendance of more than 150 men, women and children at each of the two meetings in one community and an attendance of 85 at the other.

Seven communities had special programs during Better Homes Week.

Thirty-one communities have elected clothing leaders, who will develop programs in clothing construction under the direction of the county manager and state clothing specialists during the year.

3. County fair.

The Home Bureau cooperated with the County Fair Association by conducting two enterprises for public comfort at the fair in September.

1. Rest tent which accommodated several hundred persons daily.

2. Milk bar where clean, wholesome milk drinks from tuberculin tested herds were sold at a nominal sum.

4. Cooperation with other Organizations.

In cooperation with other county organizations and with one district teacher's conference, the Home Bureau has assisted with and taken part in the production of 9 public educational meetings with a total attendance of 1257.

1923 Program

At a recent meeting of the Executive Committee it was voted to promote the following projects during 1923.

Clothing: Choice, cost, care, construction. Will follow state programs on local leader basis.

Nutrition: "Food Selection Demonstrations."

Home Nursing: Instruction to be given by Trained Red Cross Nurse.

In addition to the above, each unit will carry on community projects as seem to best suit the needs of each place.

FARM AND HOME BUREAU ASSOCIATION

1922 Expenses and Budget for 1923

Cattaraugus County. Date Made Oct. 18, 1922

Items	Home Bu. 1922 Budget 6 mo.	Home Dept.	Home Dept.
Agent	$ 650.00	$ 553.68	$1,200.00
Salaries—			
Assistant Agent			900.00
Stenographer	360.00	360.00	850.00
Assistant Stenographer			100.00
Day Labor	5.00	10.00	10.00
Instructor Nurse		100.00	
Travel—			
Agent	100.00	75.00	225.00
Assistant Agent			100.00
Executive Committee	166.00	166.00	225.00
Extension Service	80.00	80.00	250.00
Automobile—			
New Car	633.00	515.75	
Gas and Oil	75.00	60.00	140.00
Tires	15.00	33.50	65.00
Repairs	18.00	35.00	65.00
Garage Rent	25.00	25.00	60.00
Miscl. and Supplies	35.00	20.00	85.00
Insurance	25.00	32.60	
Office—			
Rent, Cleaning		10.00	90.00
Freight and Express	3.00	10.00	15.00
Telephone and Telegrams	100.00	80.00	150.00
Postage	150.00	60.00	135.00
Stationery and Supplies	80.00	100.00	175.00

Printing—			
Farm Bureau News	30.00	35.00	75.00
All Other		29.15	35.00
Equipment—			
General Equipment	250.00	350.00	50.00
Scientific Equipment	50.00	50.00	35.00
Federation Dues			83.00
Demonstration Material . . .	30.00	40.82	40.00
Contingent	10.00	10.00	30.00
Total County Budget	2,890.00	2,841.50	5,188.00
Salaries Paid from State and Federal Funds—			
Agent, State	250.00	225.50	500.00
Agent, Federal	300.00	320.82	700.00
Total Budget	3,440.00	3,387.82	6,388.00

1922 RECEIPTS AND BUDGET FOR 1923

Cattaraugus County.

Items	1922 Budget	Home Dept.	Home Dept.
Board of Supervisors	2,140.00	2,140.00	4,115.00
Membership	750.00	750.00	1,000.00
Balance on Hand			73.00
Total County Budget			5,188.00
Salaries Paid From State and Federal Funds—			
Agent, State	250.00	250.00	500.00
Agent, Federal	300.00	320.82	700.00
Total Resources	3,440.00	3,460.82	63.88

Report of District Attorney

January 6, 1923

REPORT OF DISTRICT ATTORNEY 1922

The following report of the business transacted by me as District Attorney of Cattaraugus County during the year 1922 is hereby respectfully submitted.

There have been held in the County during the year last past four terms of the Supreme Court with Grand Juries, and four terms of the County Court, with trial juries.

The annexed schedule shows the number of indictments found by the different Grand Juries during the year, the number of "No Bills" found by said Grand Juries, the total number of investigations before said Grand Juries, the number of convictions on trial, the number of acquittals, the total number of convictions, and the different crimes for which such persons were convicted, amount of fines imposed and other information, which may be of interest to your Honorable Body.

No moneys have come into my hands for the County from any source whatever.

Dated January 6th., 1923.

Archibald M. Laidlaw,

District Attorney

Number of Indictments Found	121
Number of "No Bills" found	38
Total Investigations by Grand Juries	159
Number Convicted after Trial by Jury	8
Number Acquitted after Trial by Jury	1
Number of Disagreements after Trial by Jury	3

Number of Foreign Born Convicted	51
Number of American Born Convicted	53
Total Number of Convictions	104
Amount of Fines in Liquor Cases	$ 8,720.00
Amount of Other Fines	1,600.00
Total fines	$ 10,320.00

The following is a statement of the different crimes committed and the number convicted of each.

Abondonment of Children	1
Abduction	1
Adultery	1
Assault 1st Degree	1
Assault Second Degree	4
Assault Third Degree	5
Attempt Rape 1st Degree	1
Attempt Rape 2nd Degree	1
Attempt Burglary 3rd Degree	2
Burglary Third Degree	5
Forgery Second Degree	4
Grand Larceny 1st Degree	1
Grand Larceny 2nd Degree	6
Liquor Laws, Violation of	61
Manslaughter 2nd. Degree	1
Petit Larceny	1
Rape Second Degree	2
Selling Mortgaged Property	1
Unlawful Entry	1
Unlawfully Operating Motor Vehicle	4

Southwestern Tier Assn. for the Blind

ANNUAL STATEMENT

For the Period September 15, 1921 to October 1, 1922

RECEIPTS

Nov. 12, 1921—	
Memberships . . . . . $	24.00
Sale of Dishcloths and Needles	.76
Jan. 9, 1922—	
Proceeds Bigelow Sale	32.07
Feb. 23, 1922—	
Sale of Three Rugs	10.50
Sale of Laundry Bags	1.20
Sale of Rugs	14.00
April 1, 1922—	
Chautauqua County Appropriation	1,500.00
Proceeds of Sale March 18	36.37
Receipts From Olean Sale	50.80
Membership Fees and Articles Sold . . .	12.78
May 4, 1922—	
Chairs Caned for Baptist Church	24.00
12 Rugs Sold to Wm. M. Mehl, Buffalo . .	33.00
June 2, 1922—	
Articles Sold by Executive Secretary . . .	1.54
Receipts from Dunkirk Sale	60.15
June 8, 1923—	
Receipts from Sales in May	5.36
Allegany County Appropriation	750.00
July 5, 1922—	
Receipts from Sales in June	11.16
July 21, 1922—	
Cattaraugus County Appropriation	750.00
Sept. 25, 1922—	
July Cash from Executive Secretary . . .	.70

August Cash from Executive Secretary . .	3.23	
Receipts from Little Valley Sale	41.40	
Receipts from Dunkirk Sale	100.20	
Caning Chairs for Baptist Church	12.00	3,475.22

DISBURSEMENTS

Sept. 15, 1921—			
C. A. Pickard, Incorporation Fees		32.00	
Marian Patterson, Expenses		15.38	
Oct. 5, 1921—			
Marian Patterson, Expenses		53.19	
Oct. 12, 1921—			
Journal Press, Index Cards, Letter Heads, Envelopes		21.00	
Oct. 13, 1921—			
George Harnden, Oilcloth Sign		14.00	
Oct. 28, 1921—			
Monarch Stationery Co., Office Supplies .		2.99	
Nov. 2, 1921—			
Marian Patterson, Expenses	33.35		
Paid to Workers	3.87		37.22
Nov. 5, 1921—			
Monarch Stationery Co., Office Supplies .		1.70	
Nov. 17, 1921—			
Abrahamson-Bigelow Co., Sample Articles		6.60	
Dec. 3, 1921—			
Monarch Stationery Co., Office Supplies.		2.25	
Dec. 20, 1921—			
Journal, 40 Copies Journal		1.20	
Dec, 30, 1921—			
Marian Patterson, Ex. Nov. and Dec. . . .		11.02	
Am. Rattan & Reed Mfg. Co., Supplies . .		2.79	

Bell Brothers—Toweling	4.86
DeLaney & Throop, Mdse.	10.49
Abrahamson-Bigelow Co., Mdse.	10.10
Jan. 17, 1922—	
Chamber of Commerce, Circular Letters .	.58
Jan. 25, 1922—	
Chaut. School of Nursing, Letters to Supervisors	2.49
Feb. 2, 1922—	
Dr. Reger, Spectacles for Clymer and Mayville Patients	10.00
Feb. 3, 1922—	
Abrahamson-Bigelow Co., Cretonne	.60
Feb. 6, 1922—	
Miss J. R. Wilkins, Industrial Expenses. .	2.75
Feb. 13, 1922—	
A. C. Gibson Co., Rubber Stamp	.77
Feb. 21, 1922—	
H. O. Warren, Making 7 Rugs	7.00
March 4, 1922—	
Albany Association of Blind, Needles . . .	.50
March 8, 1922—	
Abrahamson-Bigelow Co., Mdse	12.52
March 15, 1922—	
E. H. Blomqvist, Expenses to Feb. 25 . .	8.29
March 29, 1922—	
H. O. Warren, Blind Worker.	5.88
Olive Holmes, Lace Yoke	2.00
Mrs. K. Marent, 2 Sets Pillowcase Lace .	2.00
Mrs. S. Bentley, 2 pair Bootees, 1 Bag .	4.00
Buffalo Ass'n for Blind, Articles Sold . .	13.95
Mrs. Duke, Olean Red Cross Nurse Account Paid	5.87

April 13, 1922—

Western Union		1.02
Monarch Stationery Co., Office Ex.		.70

April 21, 1922—

H. O. Warren, 10 Rugs		11.90
E. H. Blomqvist, Expenses for March . . .		22.85
DeLaney & Throop, Mdse.		3.11
Abrahamson-Bibelow Co., Mdse.		17.21

April 25, 1922—

N. Y. State Com. for Blind, Supplies		104.20

May 3, 1922—

Algot Person, Caning Chairs, Baptist Ch.		24.00

May 4, 1922—

Marian Patterson, Services as Executive Secretary Aug. 1 to Dec. 1, 1921		500.00

May 8, 1922—

E. H. Blomqvist, Services	$200.00	
Expenses for April	4.25	204.25
Albany Ass'n of Blind, Needles		1.00
Abrahamson-Bigelow Co., Mdse.		14.73

May 26, 1922—

H. O. Warren, 2 Rugs		4.69
Olive Holmes, Lace Yoke		2.00
Mrs. H. Marent, 2 Sets Pillowcase Lace . .		2.00
Mrs. S. Bentley, Bootees & Holder		.95
Mary Sundholm, 2 Dolls		.60
Mathias Wiencenciak, Caning 1 Chair . .		2.50
Buffalo Ass'n for Blind, Articles Sold . .		16.75
L. W. Talmage, 9 Hearth Brooms		8.00

June 2, 1922—

E. H. Blomqvist, Salary for May	$100.00	
E. H. Blomqvist Expenses	13.74	113.74

June 6, 1922—			
Mrs. Sarah Bentley, Rug and Mittens . . .		4.00	
June 7, 1922—			
Monarch Stationery Co., Supplies		.71	
Abrahamson-Bigelow Co., Mdse.		5.75	
June 17, 1922—			
Mrs. Sarah Bentley, Knitted Articles . . .		3.50	
H. O. Warren, 3 Rugs		3.57	
H. C. Ehlers Co., Painting Sign		.75	
June 26, 1922—			
Jennie R. Wilkins, Expenses		4.10	
July 3, 1922—			
E. H. Blomqvist, Salary for June	$100.00		
E. H. Blomqvist Expenses	6.10		106.10
July 12, 1922—			
Abrahamson-Bigelow Co., Mdse.		9.10	
Aug. 9, 1922—			
E. H. Blomqvist, Salary for July	$100.00		
E. H. Blomqvist, Ex. for July . .	8.25	108.25	
N. Y. State Comfl for Blind., Materials . .		11.92	
Abrahamson-Bigelow Co., Mdse.		7.93	
Aug. 18, 1922—			
Journal Press, Letterheads and Envelopes		9.75	
Sept. 18, 1922—			
E. H. Blomqvist, August Expenses		5.86	
N. Y. State Com. for Blind, Materials . .		22.80	
Sept. 23, 1922—			
H. O. Warren, 5 Rugs		7.76	
E. H. Blomqvist, for Olive Holmes		6.00	
Mrs. Sarah Bentley, Articles Sold at Fairs		3.00	
L. W. Talmage, Articles Sold at Fairs . .		15.00	
Mrs. Minnie G. Reading, Lace		2.00	
N. Y. State Com. for Blind, Articles Sold at Little Valley and Dunkirk Fairs . .		47.80	

Sept. 25, 1922—Carl Bergstrom, Caning 8 Chairs for Baptist Church	12.00	1,763.59
Oct. 1, 1922— Cash on Hand		1,711.63
		$3,475.22

SOUTHWESTERN TIER ASSOCIATION FOR THE BLIND

Balance October 1, 1922		$1711.63
Disbursements—		
Oct. 11—Edna Blomqvist, Sept. Salary	100.00	
Sept. Expenses	33.65	133.65
Oct. 12—Abrahamson-Bigelow Co., Mdse . . .		3.95
Nov. 1—Edna H. Blomqvist, Oct, Salary	100.00	
Oct. Expenses	8.53	108.53
Nov. 9—Abrahamson-Bigelow Co., Mdse		5.34
Nov. 9—New York State Commission for Blind for Materials		20.94
		272.41
Total		1,439.22
Receipts—		
October Cash for Sales		6.60
Cash on Hand November 13, 1922		$1,445.82

I hereby certify that the above statement is true and correct.

Signed William S. Bailey,
Treasurer

Subscribed and sworn to before me this 11th. day of November, 1922.

E. Walton Spring,
Notary Public

STATISTICAL REPORT OF THE EXECUTIVE SECRETARY

February 1st. to November 1st., 1922

Total No. of Calls on the Blind	786
Total No. of Pupils	70
Total No. of Lessons	394
Total No. of Investigations	204
Total No. of Referred for Examination and Medical Treatment	33
Total No. of Glasses and Glass Eyes Obtained	1
Total No. of Home-Workers Under Employment	20
Amount of Money Paid to Home-Workers	$161.04

	Chau.	Catt.	Allegany
Total No. of Calls	451	160	175
Total No. of Pupils	34	16	19
Total No. of Lessons	243	59	92
Total No. of Investigations	70	58	76
Total No. of Referred for Medical Examination and Treatment	17	6	10
Total No. of Home-Workers Under Em-Placed in School for the Blind at Batavia	2	3	1

	N. Y. State Commission	Buffalo W. L. Association	Talmage Syracuse
Amts. Paid for Articles Sold	$48.25	$30.70	$23.00
Total			$101.95

Total Amount Received by Ex. Sec'y	422.30
Amount Paid to Workers	161.04
Amount Paid to Other Associations, etc	101.95
Amount Paid For Traveling Expenses	38.20
Amount Paid for Postage, Expressage, Hauling, Etc.	35.22
Amount Paid for Traveling Aid to Blind, etc.	4.80
Amount Paid for Miscellaneous	1.24
	$342.45

During this period the Association has invested over Two Hundred Dollars in materials for the use of our home-makers, and to refund this money invested and to dispose of the work on hand, the Executive Secretary has held five sales, namely in Jamestown, Olean, Dunkirk, and at the Cattaraugus and Chautaqua County Fairs. Also, a number of articles have been sent to the Summer

Shop for the Blind at Water Mill, L. I., N. Y., conducted by the New York State Commission for the Blind. Over $70.00 is now due for articles sent to Water Mill.

For four months the New York State Commission for the Blind has loaned us two very capable teachers, and for the remaining four months one teacher. These teachers have been invstigating cases, and teaching reading, writing, type-writing and industrial work in the homes of our blind people. Their pupils are of all ages, from young children to men and women of eighty-five years of age.

As the investigation of cases proceeds, one copy of each history obtained is sent to the State Commission, and the original history sheet is retained in our own office for reference.

We have received the heartiest cooperation in our work not only from the Oculists in our own territory to whom we have applied but also from Oculists outside our territory, who have freely given of their time for cases of a charitable nature.

Our Committee Members have helped us in every way possible, and have freely given of their time and of the use of their automobiles to help our teachers reach cases that are away from lines of communication. We wish to thank these members for their kind cooperation, and also the Board of Directors of the Dunkirk Health Center, who have provided rooms for our teachers while they have been working at Dunkirk.

The work is growing rapidly, and as the investigations progress the number of pupils and of home-workers increase, and as our territory is so extensive and parts of it so inaccessable, the work of investigation takes a great deal of time.

There are now at least fourteen children from our territory at the State School for the Blind at Batavia, N. Y., and there are others who should be there, but the school is over-crowded with the exception of the kindergarten.

Last spring a Social Evening was arranged for the blind of Jamestown and there was a gratifying attendance. The Community Center kindly loaned their hall on this occasion.

The Association is also greatly indebted to Mr. Ehlers of Dunkirk, the Pennsylvania Gas Co. of Olean, the Public Market of Jamestown, and to the Directors of the Cattaraugus and Chautauqua County Fairs for the space donated for our sales during the past eight months.

The Executive Secretary will greatly appreciate any suggestions concerning the work, and the names and addresses of any blind people that may be reported to any of the Committee Members.

Surrogate's Report

To the Board of Supervisors of Cattaraugus County:

I hereby beg to submit a report of the fees received and the disbursements made by the Surrogate's Office for the year ending November 1, 1922.

Amount on hand Nov. 1, 1921	$ 116.24	
Expenses November, 1921		
Jean Reed Stamps	10.00	
Toll Bill	3.94	
Carbon	4.07	
The Hub, Letter Heads	9.00	
Carbon	3.50	
Totals	30.51	
Taken in and deposited on Nov. 14, 1921 . . .	22.00	
Amount on Hand, Nov. 1	107.73	
Total		138.24
Minus November Expenses		30.51
Amount on Hand Dec. 1, 1921		107.73
Expenses, December, 1921		
Jean Reed, Stamps	10.00	
Jean Reed, Stamps	5.00	
Totals	15.00	
Taken in and Deposited Dec. 13, 1921		26.42
Amount on Hand Dec. 1		107.73
Totals		134.15
Minus Dec. Expenses		15.00
Amount on Hand, Jan. 1, 1922		119.15

Expenses, January, 1922

Jean Reed, Box Rent	1.00	
Toll Bill	2.97	
Williamson Law Book Co. for Revolver Licenses and Applications	7.00	
Jean L. Reed, Stamps	10.00	
The Hub, Letters Testamentary	8.57	
Total	29.54	
Taken in and Deposited Jan. 26, 1922		12.40
Amount on Hand Jan. 1, 1922		119.15
Total		131.55
Minus Jan. Expenses		29.54
Amount on Hand February 1, 1922		102.01

Expenses, February, 1922

Toll Bill to Jan. 13	1.77	
Helen Bird, Expenses Court at Olean	2.30	
Dolores Hennessy, Expenses, Court	5.10	
Total	9.17	
Deposited		none
Amount on Hand Feb. 1, 1922		102.01
Minus Feb. Expenses		9.17
Amount on Hand March 1, 1922		92.84

Expenses, March, 1922

Toll Bill	1.72
Oakleaf Co. Copy Paper	1.65
Jean Reed, Stamps	10.00
Hub. Waivers and Letters Administration	28.40
Jean Reed, Box Rent	1.00
W. I. Hall, Dray	72
Dolores Hennessy, Expenses in Russel Youngs Matter	5.19
Total	48.68

Deposited March 1		30.65
Deposited March 28		23.15
Amount on Hand March 1		92.84
Total		146.64
Minus March Expenses		48.68
Amount on Hand April 1, 1922		97.96
Expenses April, 1922		
American Hardware Corp., Keys	1.32	
Johnson & Watson Co., Type Cleaner	.55	
Toll Bill	4.23	
Jean Reed, Stamps	10.00	
Helen Bird, Envelopes, Oil Hall, Dray, Pencils, Notebook	2.03	
Total	18.13	
Deposited		None
Amount on Hand April 1		97.96
Minus Expenses		18.13
Amount on Hand May 1, 1922	79.83	
Expenses, May 1922		
Toll Bill	1.25	
Helen Bird, Ink	1.25	
Dolores Hennessy, expenses Russel Youngs Estate	4.29	
The Hub, as follows:		
500 Envelopes, 2000 Bond Envelopes, 2000 Notices of Appraisal, 1000 Cert. Exemplication	35.96	
	42.75	
Amount Deposited May 1		15.95
Amount on Hand May 1		79.83
Total		95.78
Minus May Expenses		42.75
Amount on Hand June 1, 1922		53.03

Expenses, June 1922

Jean Reed, Stamps	10.00	
Toll Bill	1.19	
Helen E. Bird, Paste and Pencil Sharpener	1.35	
Jean Reed, Box Rent	1.00	
Am. Ribbon and Carbon Co., Carbon Paper	4.06	
Total	17.60	
Deposited, June 6		27.77
Deposited, June 26		51.75
Amount on Hand June 1		53.03
Total		132.55
Minus June Expenses		17.60
Amount on Hand July 1		114.95

Expenses, July 1922

Jean Reed, Stamps	10.00	
Toll	1.15	
A. A. Bird, Dinners for Clerk to Aug. 1	10.50	
Total	21.65	
Deposited July 15		14.85
Deposited July 21		10.60
Amount on Hand July 1		114.95
Total		140.40
Minus July Expenses		21.65
Amount on Hand August 1, 1922		118.75

Expenses, August 1922

Duggan Rider Co., Moistener	1.58
Chas. W. Harper, Typewriter Desk	25.75
S. Deichess Co., Table For Office in Salamanca	15.00
Catt. Union Telephone Co., Toll	1.68
Jean Reed, Stamps	12.00
Total	56.01

Deposited Aug. 10, 1922		21.95
Deposited Aug. 24, 1922		16.25
Amt. on Hand Aug. 1		118.75
		156.95
Minus August Expenses		56.01
Amount on Hand September 1, 1922		100.94

Expenses, September 1922

Toll Bill	1.14	
Royal Typewriter Co., for New Typewriter	67.25	
Geo. A. Bailey, 1 Doz. Testimony Books	15.00	
Jean Reed, Box Rent	1.00	
Total	84.39	
Deposited Sept. 21, 1922		26.02
Amount on Hand Sept. 1,1 922		100.94
Total		126.96
Minus Sept. Expenses		84.39
Amount on Hand Oct. 1, 1922		42.57

Expenses, October 1922

Jean Reed, Stamps	10.00	
Toll		4.88
Helen Bird, Repairing Typewriter 50c, Eyelets $1.65, Postage 26c	2.41	
Total	17.29	
Deposited Oct. 10, 1922		17.80
Amt. on Hand Oct. 1		42.57
Total		60.37
Minus Oct. Expenses		17.29
Amount on Hand November 1, 1922		$43.08

Helen E. Bird,
Clerk of Surrogate's Court

Report of Board of Elections

To the Secretary of State of the State of New York and the Board of Supervisors of Cattaraugus County:

Pursuant to section 34 of the election law, the Board of Elections respectfully reports that the following is a true statement of the affairs and proceedings of said Board from the first day of December 1921 to the first day of December 1922.

Enrollment Transcript—	
Allegany Citizen, printing 500 copies 246 pages at $1.87 a page	$ 460.02
Fall Primary, September 19, 1922—	
Cattaraugus Times, 2500 Designation Petition Blanks	30.25
Cattaraugus Times, 300 Primary Notices	7.00
Alling & Cory, Ruled Tally Sheets	40.98
Republican Press, 32,700 Primary Ballots	488.97
Portville Review, Printing Tally Sheets	35.75
Olean Herald, Publishing Primary Notices	6.30
Leach Pub. Co., Printing Notice of Primary (Salamanca)	.75
Stationery	57.83
Blanks and Forms	38.85
Total	706.68
Registration and Enrollment, Oct. 13, 14, 20, 21.	
Cattaraugus Times, 38,000 Enrollment Blanks	61.50
Hub, 7500 Cards for Literacy Tests	39.75
Randolph Register, 15,000 Constitutional Amendment Slips	30.00
Express on Supplies	22.47
Stationery	53.32
Blank Forms	2.00
Total	209.04
General Election, November 7, 1922—	
Niagara Frontier Pub. Co., 22,500 General Officers Ballots	286.55
Olean Herald, Publishing List of Nominations	28.00
Alling & Cory, Ruled Tally Sheets	19.42

Auto Reg. Mach. Co. Machine Supplies	86.09
Hub, 600 Lists of Nominations for Posting	14.00
Hub, 19,000 Amendment Ballots	116.28
Hub, Machine Tally Sheets	42.00
Hub, Publishing List of Nominations	32.54
J. B. Lyons Co., Cards of Instruction	37.50
Leach Pub. Co., Publishing Election Notice	25.20
Randolph Register, Machine Ballots	66.25
Republican Press, Publishing Elections Notice	34.40
Stationery	59.19
Blanks and Forms	53.33
Total	900.75

Office Expenses—

Telephone Calls and Telegrams	40.12
Paper and Stationery	42.25
Trolley, Dray, Express and Truck	45.00
Labor	24.09
Clerk's Traveling Expenses	15.79
Postage	74.72
Miscellaneous Office Supplies	10.55
Total	252.52

Summary, Year Ending December 1, 1922

Enrollment Transcript	460.02
Fall Primary	706.68
Registration and Enrollment	209.04
General Election	900.75
Office Expenses	252.52
Total	2,529.01

Dated at Little Valley, N. Y.

December First 1922.

Board of Elections of Cattaraugus County.

Finance Committee's Report

Your Committee on Finance reports that the following tabulated statements show the appropriation which will be necessary to meet the expenses of the County of Cattaraugus for the ensuing year, and the estimate of revenues other than taxes which will be applicable to such purposes:

APPROPRIATIONS

Appropriations From the General Fund—		
For Tax Accounts—		
State Treasurer for State Taxes . .	$ 91,334.43	
Returned School Taxes	2,550.00	
Refunded Taxes	500.00	
Tax Sale Advertising and Redemption Advertising	1,800.00	
County Printing, Journals, etc. . . .	4,000.00	100,184.43
For General Administration—		
Board of Election Commissioners . .	3,500.00	
Election Expenses.	5,000.00	
Meeting Tax Commissioners	1,800.00	
Supervisor's Expenses	10,000.00	
County Treasurer, Estimated Ex. . .	3,700.00	
Court House Expense	1,500.00	
County Clerk's Building	500.00	
Memorial Building	500.00	
County Auditor, Salary and Ex. . . .	1,500.00	
County Attorney	300.00	33,300.00
For Civil Court—		
State Comptroller for Stenographer's Tax	4,274.71	
Supreme Court	12,500.00	
County Judge	2,000.00	
Juvenile Court	1,500.00	
County Court	9,000.00	
Surrogate	4,000.00	
County Clerk as Clerk of Court . . .	6,000.00	
County Library	250.00	
Supreme Court Chambers, Cole . . .	750.00	40,274.71

For Protection of Life and Property—		
Child Welfare	6,000.00	
County Sealer of Weights and Measures	1,000.00	
Armory Expense	10,853.92	
Insurance on Trucks and Compensation	10,000.00	
Prevention of Cruelty to Animals . .	300.00	
Preventioon of Cruelty to Children .	300.00	28,453.92
County Clerk as Registrar:		
Estimated expenses . . .10,000.00		
Est. Receipts (fees) . . .13,000.00		
Credit Balance 3,000.00		
For Education—		
Educational Notices	25.00	
Deaf Mutes	2,500.00	
Cattaraugus County Farm Bureau Association	4,000.00	
Cattaraugus County Home Bureau Association	3,000.00	9,525.00
For Protection and Reformation—		
District Attorney Department Ex. .	10,000.00	
Sheriff—Sheriff's Office and Quarters, Est. Expenses . . .17,500.00		
Receipts 2,500.00	15,000.00	
Coroners	1,200.00	
Supreme Court, Criminal	5,000.00	
County Court, Criminal	500.00	
Justices and Constables	1,000.00	
Jail	2,500.00	
Jail Inmates	4,500.00	
Penal Institutions	2,500.00	42,200.00
For Construction of County Buildings—		
Tuberculosis Hospital and Maintenance	21,000.00	
Rocky Crest Sanitarium, Salaries . .	14,000.00	
Rocky Crest Sanitarium, Receipts, Less	5,000.00	30,000.00

For Payment of Indebtedness—		
General Bond, Jail	3,000.00	
Interest on Unmatured Jail Bonds . .	60.00	
Interest on Temporary Loan	900.00	
Certificates of Indebtedness	60,000.00	
Total Amount of Appopriations		63,960.00
Less Estimated Receipts Applicable to General Fund:		
General Fund on Hand, County Treasurer's Report	12,838.45	
Interest on General Fund Deposits.	1,500.00	
Fines and Penalties	5,000.00	
County Clerk's Receipts Over Ex. .	3,000.00	
Due from Towns Machy	10,000.00	
Due From Towns Misc.	10,904.90	43,243.35
Net Amount Required for General Fund Appropriation		304,654.71
ADD: Estimated Deficiency for Appropriation of Preceding Year: Estimate Amount for Further Appriations for Contingent Ex. . . .		15,000.00
Total Required for General Fund		319,654.71

FOR POOR FUND

Superintendent of the Poor	3,000.00	
Alms House	6,500.00	
Alms House Inmates	12,000.00	
Temporary Outside Relief	2,000.00	
Hospitals	1,000.00	
Feeble Minded	100.00	
Private Orphan Asylums	2,000.00	
Soldiers' Burials	1,000.00	
Soldiers' Headstones	100.00	
Total for Poor Fund Appropriations		27,800.00
Less Estimated Receipts Applicable to Poor Fund:		

Amounts Levied for Support of Town Poor	14,391.70	
Receipt of Sale of Products of County Farm	1,500.00	
		15,891.70
Net Amount for Poor Fund		11,908.30

FOR HIGHWAY EXPENSES

Superintendent of Highways, Salary and Expenses	10,000.00	
County Line Bridgfies	1,000.00	
County's Share of State Road Construction	175,000.00	
Right of Way	5,000.00	
County's Share of Highway Sinking Fund and Interest	3,544.48	
Interest on Highway Bonds	32,500.00	
Interest on Highway Cert. Temp. . .	8,500.00	
Interest on State Highway Loan . .	4,500.00	
County Machinery and Interest . .	25,525.00	
Total for Highway Expense		265,569.48
Your Committee Therefore Recommends that there be levied and assessed upon the Property Liable Therefore,		
For General Expense		319,654.71
For Poor Fund		11,908.30
For Highway		265,569.48
Total		597,132.49

Respectfully submitted,

L. L. Oyer
W. S. Pierce
J. E. Garin
E. W. Miller
F. S. Peek
Walter Hall
H. P. Hogan

Report of County Clerk

FOR FISCAL YEAR ENDING

OCTOBER 31, 1922

TO THE BOARD OF SUPERVISORS OF CATTARAUGUS COUNTY:

I, the undersigned, Clerk of the said County, respectfully report ,pursuant to Section 164 of the County Laws, that the following is a true statement of all the moneys received by me as Clerk, from the first day of November, 1921, to the thirty-first day of October, 1922, the same having been paid by me to the County Treasurer, together with statement of labor and supplies necessary for the work of said office, and statement of expenses of heating and lighting the Hall of Records and Memorial Building, and summary of orders drawn on County Treasurer as Clerk of Court for Court expenses.

W. H. Eldridge,
County Clerk

Summary of Receipts by Months, as Registrar

Date	Recording	Copies & Exemplifi-cations	Judgments	Searches	Miscellaneous	Total
November	$ 526.42	$ 31.69	$ 23.44	$ 329.09	$ 171.82	$ 1,082.46
December	465.74	24.88	23.36	214.23	110.91	839.12
January	440.16	36.31	23.70	338.76	121.61	960.54
February	394.92	23.51	17.70	392.67	230.66	1,059.46
March	417.47	36.48	16.60	423.23	249.70	1,143.48
April	488.45	36.44	21.84	492.04	145.40	1,184.17
May	562.78	66.06	26.39	515.81	172.43	1,343.47
June	557.08	42.00	26.68	462.89	74.67	1,163.32
July	554.12	24.94	29.01	460.97	206.44	1,275.48
August	442.51	19.19	14.30	533.62	105.69	1,115.31
September	510.72	27.71	26.88	299.68	106.77	971.76
October	515.80	56.73	20.54	480.60	163.79	1,237.46
Totals	$ 5,876.17	$ 425.94	$ 270.44	$ 4,943.59	$ 1,859.89	$ 13,376.03

EXPENDITURES AS REGISTRAR

ITEMIZED REPORT OF SALARIES

W. H. Eldredge, County Clerk	$ 2,000.00
E. W. Merrill, Deputy Clerk	1,500.00
R. H. Pratt, Special Deputy Clerk	1,200.00
Leo. F. Krampf, Index Clerk	1,200.00
R. H. Shannon, Assistant Clerk	1,200.00
Floyd Kidney, Assistant Clerk	750.00
Lydia Langhans, Assistant Clerk	900.00
Hattie Locke, Assistant Clerk	900.00
Lola Bowen, Assistant Clerk	690.00
Georgette Merrill, Assistant Clerk	620.00
Alma Covert, Assistant Clerk	600.00
Ella Fisher, Assistant Clerk	600.00
Hazel Evans, Assistant Clerk	530.00
Total	$ 12,690.00

EXPENDITURES AS REGISTRAR

Typewriters	231.00
Office Fixtures	160.40
Books	341.00
Blanks, Printing, Stationery, Etc.	269.73
Office Supplies	123.70
Postage	740.27
Express and Cartage	21.11
Toll Service	23.61
Miscellaneous	102.44
Total	$ 2,013.26

EXPENSE, CLERK'S OFFICE BUILDING, INCLUDING SURROGATE'S OFFICE AND ELECTION COMMISSIONER'S OFFICE AND THE MEMORIAL BUILDING

J. H. Gray Milling Co. (Coal)	$ 302.29
Village of Little Valley (Electricity)	256.62
Iroquois Natural Gas Co. (Gas)	35.80
Merow Brothers (Labor & Hardware Supplies)	105.70
Miscellaneous Expenses	52.56
Total	752.97

EXPENDITURES AS CLERK OF COURT
(Orders Drawn by County Treasurer)

SUPREME COURT

Court Officers	$ 2,776.35
Special Deputy Clerk as Clerk of Court	364.00
Court Crier	263.20
Jurors	11,033.24
Witnesses	1,174.14
Total	15,610.93

COUNTY COURT

Court Officers	$ 1,829.25
Special Deputy Clerk as Clerk of Court	182.00
Court Crier	250.00
Jurors	6,604.22
Witnesses	328.90
Total	9,194.37

(Audited Bills Paid by County Treasurer)

Printing Court Calendars	634.00
Miscellaneous Court Printing	74.79
Total	708.79

STATE OF NEW YORK,
COUNTY OF CATTARAUGUS, SS:

W. H. Eldredge, being Duly sworn, deposes and says that he is County Clerk of the County of Cattaraugus, and that the foregoing account is true and correct, and that the amounts stated therein were actually received and expended by him.

W. H. Eldredge

Subscribed and sworn
to before me, this 10th.
day of November, 1922.
Lydia Langhans, Notary Public

Report of Bank Taxes	Co. Treas's Fees	Town	City or Village	School District	Total Tax
First Nat. Bank, Allegany	6.83	427.89	81.28	166.50	682.50
People's St. Bank, East Randolph .	6.50	446.84	91.93	104.73	650.00
Conewango Valley, 1st. National . .	3.70	320.71		45.82	370.23
Bank of South Dayton	7.08	422.42	103.03	175.02	707.55
Bank of Ellicottville	10.20	502.65	232.34	275.28	1,020.47
Union Na. Bank Franklinville . .	19.24	869.22	495.74	539.55	1,923.75
Cat. Co. Bank . . .	9.07	381.05	260.98	255.86	906.96
Bank of Cat.	25.40	1,167.19	619.45	727.96	2,540.00
First Na. Bank of Olean	62.10		2,987.20	3,160.42	6,209.72
Ex. Na. Bank Olean	152.94		7,357.15	7,783.80	15,293.89
Bank of Gowanda .	16.02	458.13	582.62	544.77	1,601.54
State Bank of Randolph	16.63	762.25	392.73	490.89	1,662.50
1st. National Bank, Salamanca	20.29				2,029.03
Bank of Delevan . .	4.66	247.29	90.92	122.70	465.57

Child Welfare Commission

ANNUAL REPORT 1922

Nov. 1, 1922

To the Honorable Board of Supervisors:

County of Cattaraugus, N. Y.

Gentlemen:

In submitting this, the annual report of the County Child Welfare Board, the members of the Board derive a considerable satisfaction in knowing that a vast amount of good has been accomplished among deserving mothers and children of the county, and at the same time the expenditures of the Board have been kept well within the appropriation you so kindly granted for its use.

Owing to changes in the laws governing Child Welfare Boards the duties of the Boards have been greatly extended. Allowances can now be made to the children of fathers committed to insane asylums or who are serving a sentence of five years or more in a state prison.

The Cattaraugus County Board is now composed of the following persons: Charles A. Swan, Salamanca, Chairman; Mrs. Anna Beers-Shannon, Randolph; Mrs. Helen T. Flynn, Olean; Mrs. Lucy Thayer Waring, Franklinville; Willis P. Kysor, Machias; Charles H. Rafferty, Olean, Secretary. The regular monthly meetings are held in the City of Salamanca on the first Wednesday of each month at one o'clock p. m.

The financial report herewith submitted will show that a substantial unexpended balance remains in the fund. This is accounted for to some extent by the marriage of several of the widows whose names were on our list at the time of the last annual report, thus cutting down the estimated expenditures. At the present time the names of thirty-one widows appear on the roll and the amount distributed for the month of October was $473.00. Should this continue for the ensuing twelve months it would necessitate the expenditure of $5,676. As most of the children now in the care of the Board are of tender age there is no prospect of a decrease in the requirements of the Board for the coming year. Therefore it is the unanimous request of the Child Welfare Board that an ap-

propriation of not less than $6,000 be granted by your honorable body.

The thirty-one widows on our list have a total of 104 children under the age of 16 years. The Board has set five dollars per month per child as about the fairest amount that can be paid in this county taking into account the cost of living and requirements. This is very much less than a child can be supported for in any institution to which such children could be committed.

Great care has been exercised by the commission in administering the affairs of the Board and the expense of administration will not be much above one per cent. We feel, therefore, that the appropriation asked is entitled to your favorable consideration.

FINANCIAL REPORT

Appropriation for the Year Ending October 31, 1922		$ 6,000.00
Expenditure for November, 1921	401.00	
Expenditure for December, 1921	366.00	
Expenditure for January, 1922	366.00	
Expenditure for February, 1922	366.00	
Expenditure for March, 1922	393.00	
Expenditure for April, 1922	468.00	
Expenditure for May, 1922	463.00	
Expenditure for June, 1922	443.00	
Expenditure for July, 1922	443.00	
Expenditure for August, 1922	464.00	
Expenditure for September, 1922	453.00	
Expenditure for October, 1922	473.00	
Total Expenditures	5,099.00	5,099.00
Balance		901.00

At the November meeting the allowance of one woman with eight children was increased, making the total monthly allowances now $483.00, with one application pending.

At that meeting, also, the resignation of Mrs. Helen Barrett Flynn of Olean, as a member of the Board was received.

Respectfully submitted,

Chas. H. Rafferty,
Secretary

REPORT OF SOCIETY FOR PREVENTION OF CRUELTY TO CHILDREN

Olean, N. Y., Nov. 13th, 1922

Work of the Society Since January, 1922 to Date.

Neglected Children Cared for in Homes	19
Improper Guardianship	24
Extreme Cruelty	24
Incorrigible Children	22
Abandoned Children	3

Also unnumbered cases corrected and cared for not listed.

M. K. THYNGE

Corresponding Secretary

REPORT OF SOCIETY FOR PREVENTION OF CRUELTY TO ANIMALS

Olean, N. Y., Nov. 11, 1922

The Honorable Board of Supervisors,
County of Cattaraugus,

Little Valley, New York.

Gentlemen:—

I beg to submit the following report for expenses of the County during the last year, not including any of the cities or the village of Franklinville, the money was paid out in the following cases:

Town of South Dayton, 6 cases, expenses	$ 40.00
Town of Gowanda, 5 Cases, Expenses	35.00
Town of Red House, 12 Cases, expenses	40.00
Town of Salamanca, 18 Cases, Expenses	40.00
Town of Limestone and Carrollton, 9 Cases, Expenses	20.00
Town of Allegany, 12 Cases, Expenses	25.00
Town of Franklinville, 11 Cases, Expenses	45.00
Town of Ischua, 12 Cases, Expenses	35.00
Town of Portville and Main Settlement, 23 Cases	50.00
Town of Olean, 11 Cases, Expenses	25.00
Telephone bills for whole County for year	53.60
Total Expenses	$ 408.00

Our Society thanks your Honorable Body very much for the assistance rendered in giving relief to the County, that we would have been unable to have done and still continue to do, and will appreciate your check in the coming year for the same amount.

Respectfully submitted,
Yours,
GEORGE T. KEITH, President

In Memoriam

EZEKIEL R. KELLEY

Memorial to E. R. Kelley

Ezekiel R. Kelley was born in the town of Maine, Broome County, New York, January 1st, 1833, and died August 2nd, 1922, at Salamanca, New York.

On October 1st, 1855, he was married to Olive Chase, and to this union there were three children born, Frank A., born March 15th, 1859; Fred A., born August 27th, 1860, and Ray D., born May 19th, 1862, all of whom are living, Frank at Pittsburg, Mo; Fred at Genoa, Colo., and Ray at Brockport, N. Y.

They came to Red House in 1863, which was then a part of the town of Salamanca.

Mr. Kelley was Supervisor of the town of Red House in the years of 1873 and 1874, and held several of the different town offices.

In the spring of 1885 his wife died, and he was married again in 1897 to Elizabeth Ward and in 1899 moved to Salamanca, where he lived the balance of his life.

Mr. Kelley was a man of sound judgment and was always willing to consult with his neighbors and give advice when needed.

He was a firm believer in the Christian religion and was a member of the Free Methodist church of Salamanca.

J. H. CARR.

Memorial to Frank A. Holdridge

Frank A. Holdridge was born in Napoli, N. Y., June 23, 1860, and died at his home in the town of Salamanca, June 25, 1922, after a long, lingering illness.

He is survived by his widow, two daughters, two sons and two brothers.

Mr. Holdridge was for a number of years engaged in the lumber business and gained a wide acquaintance in the towns of Napoli, Little Valley and Salamanca. For some years before his death he had successfully conducted a large farm in the town of Salamanca.

He was commissioner of highways of the town of Little Valley for five years, for eight years town superintendent of highways and Supervisor for eight years of the town of Salamanca, holding office in the town continuously for sixteen years and resigned as supervisor on account of failing health in the spring of 1922.

Mr. Holdridge was recognized as an experienced and capable highway superintendent and as Supervisor he faithfully and efficiently represented his town. He was a zealous Republican and always strengthened and supported his party. He enjoyed the confidence and esteem of his associates in office, by whom his worth, judgment and integrity were appreciated. He gained and held the respect and support of his neighbors who relied on him as a friend.

He was a man whom a community can ill afford to lose.

L. B.HALL.

Memorial to William Flagg

William Flagg, the son of David and Mary Flagg, was born March 4th, 1855, on the farm where he always lived, in the town then known as South Valley, now the town of Elko.

He was married in 1910 to Olivia Acox, who died in 1912.

He had efficiently served several terms as Justice and Assessor, also as Trustee in the district in which he always lived, and was elected in November, 1921, as supervisor, by an almost unanimous vote, which showed the esteem in which he was held by his town's people.

He passed away at his home on Quaker Run in his 67th year on May 31, 1922.

C. H. MORRISON.

INDEX

ABSTRACTS OF TOWN ACCOUNTS 270
ACT I 242
ACT II 177-182-244
ACT III 215-225-232-247
ACT IV 219-226-251
ANNUAL SESSION 151
BILLS—Empire Manufacturing Co. 33-70
BILLS—G. L. Quirin 74-77
BILLS—Republican Press 134-145-146
BOARD OF ELECTIONS—Printing 134-149
CLAIMS—Sheep Killed 130-132
COMMISSIONER OF ELECTIONS 223-238
COMMITTEES—Standing 23
ELECTION COMMISSIONERS 223-238
GRAND JURORS 303
HIGHWAYS—List of 28
HEWITT HIGHWAYS—List of 28
ITEMS OF TAX LEVY 253
PETITIONS:
Cattaraugus Agricultural Society 213-239
Issue Bonds—Ashford 210
Issue Bonds—Dayton 202
Issue Bonds—East Otto 197-200
Issue Bonds—Ellicottville 196
Issue Bonds—Humphrey 201
Issue Bonds—Machias 199-200
Issue Bonds—New Albion 209
Issue Bonds—Otto 198-200
Issue Bonds—Perrysburg 208
Issue Bonds—Yorkshire 241
Road Construction—320A Ashford 12
Road Construction Coldspring 12
Road Construction Conewango 44
Road Construction Ellicottville 13
Road Construction Farmersville 113
Road Construction Franklinville 81
Road Construction Freedom 23
Road Construction Great Valley 113
Road Construction Hinsdale 113
Road Construction Ischua 81
Road Construction Leon 82
Road Construction Little Valley 13
Road Construction Lyndon 33-80

Road Construction Machias 44
Road Construction Mansfield 23-44
Road Construction Napoli 33
Road Construction Olean 40
Road Construction Otto 13
Road Construction Perrysburg 23
Road Construction Persia 13
Road Construction Portville 13
Road Construction Randolph 13-113
Road Construction Salamanca City 113
PRINTING—Board of Elections 134-149
REFERENCES—Highway Resolutions 23
REFERENCES—Resolutions 320-A Roads 23
REPORTS:
Advisory and Visitation Committee 78-166
Agriculture Committee—Survey 44
Auditor 309
Audit Accounts County Auditor—Committee 203
Audit Accounts County Auditor and
Clerks 30-76-103-116-141-195-237
Board of Elections 212
Bond of Home Bureau—Committee 117
Claims—Committee 226
County Buildings—Committee 221
County Clerk—Receipts—Committee 200
County Historian 40
Coroner 400
District Attorney 432
Dog Tax Money—Committee 184
Equalization Committee 173
Farm & Home Bureau 425
Finance Committee 190
Finance Committee — Highway Officials—320-A Construct. 34
Highway Department 190
Home Bureau Bond 117
Laws Committee—Home Bureau Bond 117
Laws Committee—Leasing Land 115
Laws Committee—Monroe County Penitentiary 102
Laws Committee—Olean City Poor 84-86
Laws Committee—Selling Land County Farm 115
Mortgage Tax—Committee 20
Return School Tax—Committee 235
Rocky Crest 408
Rocky Crest Water Supply 211
Sealer of Weights & Measures 420

Sheriff 99-413
Sheriff Committee 82-140
Southwestern Tier Association for Blind 434
State Commission of Prisons 22-104
Superintendent of Highways 190-416
Superintendent of Poor 406
Superintendent of Poor—Committee .. .. .211
Surrogates Receipts—Committee 207
Town Officers—Committee 237
Treasurer 321
REPUBLICAN PRESS—Bills 134-145-146
RESIGNATION—Dr. Runals 38
RESOLUTIONS:
Accounting 320-A Roads 22-66
Addition Yorkshire Road Map 75-79
Addition Great Valley Map 67-72-76
Addition Perrysburg Road 86
Addition Great Valley Road 25
Addition Randolph Road 29-109
Additional Deputy Sheriffs—Compensation 106-114
Alpine Sun Lamp—Appropriation 167-171
Allowance Supervisors Account Road Money 128
Appointment—L. C. Wheeler—Board of Managers 79
Appointment—Dr. C. A. Greenleaf Board of Managers . 38-74
Appropriations—Laundry & Dining Room Rocky Crest . . 221
Appropriations—Southwestern Tier Association for Blind 219
Appropriations—Child Welfare 167-170
Appropriations—Alpine Sun Lamp 167-171
Appropriations—Typewriter—Board of Elections 151-157-158
Appropriations—Farm & Home Bureau 152-183-239-241
Appropriation—Society Prevention C. A. 155-157
Appropriation—Society Prevention C. C. 155-181
Appropriation—Stove for Jail 164-171
Appropriation—Water Supply Rocky Crest 238-239
Appropriation—$300.00 County Park 82-84
Appropriation—$1600.00 Sheriff Automobile 82-84-103
Appropriation—$6800.00 Residence Rocky Crest ...74-77-221
Appropriation—$300.00 Home Bureau . ..81-83-107-108-115
Appropriation—Rocky Crest 22-31-32
Appropriation—County Historian 26-42-114
Appropriation—$500.00 Equipment Highway Office . ..30-68
Appropriation—Tool House & Office 149
Appropriation—$25000.00 Shovels & Tools 66-69
Appropriation—$635.00 Automobile County Nurse . . 66-69-76
Appropriation—$150.00 Furnish Sheriffs Office 73-76-77

Amend Highway Construction 320-A Road 43-44
Auditor—Appointment of 203-240
Auditor Salary 203-240
Automobile Funds 113
Automobile for Sheriff 82-84-103
Automobile for County Nurse 66-69-76
Assessment Special Committee 173-181-193
Assistant Clerk, Annual Session 153
Board of Managers—Memorial Building 132
Board of Elections Expense 134
Board Meetings—Hours of 22
Board of Managers—L. C. Wheeler 79
Bonds—County Treasurer to Issue 132-143-193
Borrow $300,000.00 21
Bridges—State & County Highway 169-177
Brush & Weed Tax—Conewango 153-166
Brush & Weed Tax—Red House 156-166
Brush & Weed Tax—Mansfield 156-166
Brush & Weed Tax—Coldspring 162-166
Brush & Weed Tax—Little Valley 151-166
Brush & Weed Tax—Leon 172
Chairman—Contract Penal Institutions 26-29-83
Chairman—Contract Erie County Penitentiary . . 26-29-83-102
RESOLUTIONS:
Chairman Procure Right of Way 25-29
Chairman Employ an Attorney 28-30
Chairman Purchase McKinneys Consolidated Laws 159-162-163
Chaplain Jail 161-168-172
Chaplain County Home 161
Childrens Court 113
Child Welfare—Appropriation 167-170
Claims Penal Institutions 107
Clerk Employ and Assistant 153
Clerk County Treasurers Office 210-240
Committee on Salaries of County Officers 75-147-237
Committee to Inventory County Poor Farm 189-213
Committee on Fixtures Highway Office 134-146-148
Committee on County Assessment 173-181-193
Compensation Insurance 98
Compensation of Additional Deputy Sheriffs 106-114
Contract—Erie County Penitentiary 26-29
County Purchase Steam Shovel 26-141-145
County Treasurer to Issue Bonds 132-143-193
County Treasurer to Borrow Temporary
Loan 110-132-136-174-182

County Superintendent of Poor to Settle Claims 107
County Historian 26-42-114
County Treasurer to Borrow $300,000.00 21
County Road Wages 84
County Park $300.00 82-84
County Treasurer's Clerk 210-240
County Nurse Automobile 66-69
Deputy Sheriffs' Compensation 106-114
Designation—Papers County Printing 155-160
Determination & Agreement County Roads 74
Ellicottville—Equalized Table 196
Employ an Attorney 28-30
Enrollment—Printing 212
Expenses—Board of Elections 134
Farm & Home Bureau—Appropriations 152-183-239-241
Federal Aid Highway 227-233
Fixtures—Superintendent of Highway Office . . .134-146-148
Furnishings Sheriffs Office 73-76
Great Valley 320-A Road 25
Great Valley Addition to Map 67-72-76
Headstones—Soldiers 106-203-213-223
Highways:
Accounting 22-66
Arcade-Farmersville Part 2 20-21
Arcade-Farmersville Rescinding 20-21
Ashford 45-87
Chairman Procure Right of Way 25-29
Coldspring 46
Conewango 117-118
County Road Wages 84
Dayton 47
Ellicottville 48
Farmersville 118-124
Federal Aid 227-233
RESOLUTIONS:
Highways:
Franklinville 89-98
Freedom 50
Great Valley 25-117-120
Hinsdale 117-123
Ischua 90-98
Leon—Wesley Road Rescinded 13
Leon—Wesley Road Part I 13
Leon-Markham-Dayton Part I 15
Leon 91-98

Little Valley 51
Lyndon 93-98
Machias 52
Machinery—Revolving Fund 66
Maintenance 164
Maintenance—Items 1-2-3-4 187-221
Mansfield 54
Money—Supervisors Allowance 128
Napoli 95-98
New Albion 56-130-140
Olean 40-67-72
Olean Road Rescinded 70
Order of Construction 70
Otto 57
Persia 60
Perrysburg 59-96-98-142
Perrysburg Road Addition 86
Portville 61
Portville-Carroll 18-38
Randolph 29-63-117-121
Salamanca City 118-126
Steam Shovel 26-141-145
Steam Shovel & Tools 66-69
Truck Rental 139
Wages County Roads 84-103
Yorkshire 64-75
Home Bureau Appropriation 81-83-107-108-115
Hours of Board Meetings 22
Insurance-Compensation 98
Items 1-2-3-4 Highway Maintenance 187-221
Inventory—County Poor Farm 189-213
Jail Chaplain 161-168-172
Jail Physician 221
Janitor County Buildings 161-240
Journals—Printing 29-204-219
Laundry Dining Room at Rocky Crest 221
Levying Taxes 27-29
Maintenance of Highways 164
Memorials 190-195-212
Memorial Building—Board of Managers 132
Memorial Building Catalogue 134-163
Milbank Fund 133-135
Monroe County Penitentiary 133
Office Superintendent of Highways 149

Office Surrogate 107-114
Olean Town Road Rescinded 70

RESOLUTIONS:
Penal Institutions 26-133
Percentage Table—Ellicottville 196
Printing Journals 29-204-219
Printing Enrollment 212
Printing Reports of County Officers 22
Printing Catalogue Memorial Building 134-163
Purchasing Agent—Rocky Crest 169-174
Purchasing Equipment Highway Office 30-68
Purchasing Steam Shovel 26-141-145
Rent on Trucks 139
Refund Taxes—Hickey & Murphy 130
Refund Taxes Jean L. Reed 71
Refund Taxes U. B. Russell 72-106
Refund Taxes Chas. Krott 74
Refund Taxes A. E. Wright 44-68
Rescinding Leon-Wesley Road 13
Rescinding Arcade Farmersville Road 21
Rescinding $300,000.00 Borrowing 21
Rescinding Olean Town Road 70
Reward—Edward Ballinger 200
Right of Way 25-29
Revolving Fund—Truck Money 66-133-145
Rocky Crest—Purchasing Agent 169-174
Salary County Auditor 203-240
Salaries of County Officers 74-147-237
Salary Supt. of Schools 4th Dist. 159-168
Salary Supt. of Schools 3d Dist. 161
Salary Supt. of Schools 1st Dist. 168
Salary Supt. of Schools 2nd Dist. 177
Salary Supt. of Schools 5th Dist. 170
Society Prevention Cruelty to Animals Appropriation . . 155-157
Society Prevention Cruelty to Children 155-181
Soldiers Headstones 106-203-213-223
Southwestern Tier Association for Blind 219
Special Order for County Printing 155-160
Special Order 320-A Construction 40-67
State & County Road Order of Construction 70
Steam Shovel & Tools 66-69
Steam Shovel 26-141-145
Stove for Jail 164-171
Stocks Intangible Property 27-29
Supervisors Allowance Highway Money 128

Surrogates—Office Rent 107-114
Superintendent of Schools 1st. Dist. 168
Superintendent of Schools 2nd Dist. 177
Superintendent of Schools 3d Dist. 161
Superintendent of Schools 4th Dist. 159-168
Superintendent of Schools 5th Dist. 170
Support of Poor G. A. R., Etc. 185
Table of Percentages 196
Tax Assessment—Rena Kerr 162
Tax Levy—Mary Candee 172
Tax Levy—Support of Poor, G. A. R., Etc. 185
Taxes Stock and Intangible Property 27-29
Tax Refund—Hickey & Murphy 130
RESOLUTIONS:
Tax Refund—F. E. Arnold 80-86
Tax Refund—U. B. Russell 72-106-211
Tax Refund—John Wulff 162
Tax Refund—Jean L. Reed 71
Tax Refund—Chas. Krott 74
Tax Refund—A. E. Wright 44-68
Tax Roll—To Place on 151
Tax Sale Certificate Cancelled 87
Tax Levy Yorkshire Fire Dist. 158
Tax Levy Yorkshire Light Dist. 158
Tax Levy Delevan Fire Dist. 158
Tax Levy Ashford Fire Dist. 159
Tax Levy Machias Fire Dist. 159
Tax Levy Hinsdale Light Dist. 161
Tax Levy Sandusky Light Dist. 169
Temporary Loan 110-132-136-174-182
Tool House Office, Etc. 149
Truck Money 66-133-145
Truck Rental 139
Typewriter Board of Elections 151-157-158
Wages—County Roads 84-103
Water Supply—Rocky Crest 238-239
RULES OR ORDER 10
SESSION OF ORGANIZATION 9
SPECIAL SESSIONS 33-80-104-129

REPORT OF EQUAL

To the Board of Supervisors of Cattaraugus County:

Your Committee on Equalization submit the following rep towns of said County for the year 1922 and the value of the re

TOWNS	Number of Acres	Assessed Value of Real Estate	Per Cent Assessed	Full value of Real Estate
Allegany	44,989	$2,235,713	.50	$4,471,
Ashford	33,799	888,625	.52	1,708,
Carrollton	26,872	953,371	.58	1,643,
Coldspring	18,786	445,975	.54	825,
Conewango	22,846	841,417	.53	1,587,
Dayton	23,137	1,358,521	.68	1,997,
East Otto	25,236	588,710	.54	1,090,
Elko	14,393	150,854	.69	218,
Ellicottville	28,459	1,291,909	.58	2,227,
Farmersville	29,443	719,527	.57	1,262,
Franklinville	31,804	2,092,724	.59	3,546,
Freedom	25,998	870,810	.63	1,382,
Great Valley	33,715	1,043,200	.52	2,006,
Hinsdale	24,786	1,015,840	.55	1,846,
Humphrey	22,583	320,950	.69	465,
Ischua	20,540	509,980	.59	846,
Leon	23,023	621,102	.65	955,
Little Valley	18,968	1,314,742	.68	1,933,
Lyndon	21,107	254,371	.53	479,
Machias	25,890	921,790	.56	1,646,
Mansfield	24,821	595,128	.55	1,082,
Napoli	23,063	385,521	.57	676,
New Albion	22,988	1,277,629	.67	1,906,
Olean Town	21,086	1,461,055	.46	3,176,
Olean City (23,939,085)	760	14,363,451	.60	25,939,0
Otto	20,104	631,050	.49	1,287,8
Perrysburg	18,238	829,529	.57	1,455,3
Persia	13,296	1,543,067	.60	2,571,7
Portville	23,106	1,435,561	.63	2,278,6
Randolph	23,040	993,436	.53	1,874,4
Red House	36,392	429,709	.64	671,4
Salamanca Town	7,844	301,730	.59	511,4
Salamanca City	3,943	5,719,079	.61	9,375,5
South Valley	23,356	185,120	.59	313,7
Yorkshire	23,580	855,276	.57	1,500,4
TOTALS	792,122	49,446,472		84,782,0

Average Pct. .5832187

All of which is respectfully submitted.

B. J. BOTH,
J. E. GARIN,
W. C. BUSHNELL,
J. W. WATSON,
J. H. CARR,
GEORGE J. HANNIGAN,

Average Rate .5832187

ZATION COMMITTEE

of the assessed value of all property assessed in each of the several state as equalized by your Committee and schedule below:

Amount Added	Amount Deducted	Equalized Value of Real Estate	Value Personal Estate	Total Equalized Valuations
$ 372,106		$2,607,819		$2,607,819
108,034		996,659		996,659
5,291		958,662	3,000	961,662
35,713		481,688	2,500	484,188
84,489		925,906	7,200	933,106
	193,352	1,165,169	12,350	1,177,519
47,117		635,827	2,700	638,527
	23,346	127,508	4,755	132,263
7,169		1,299,078	7,300	1,306,378
16,686		736,213	11,300	747,513
	24,054	2,068,670	55,300	2,123,970
	64,663	806,147	10,200	816,347
126,827		1,170,027	1,500	1,171,527
61,354		1,077,194		1,077,194
	49,669	271,281		271,281
	5,862	504,118	6,200	510,318
	63,893	557,209	3,000	560,209
	187,101	1,127,641	9,650	1,137,291
25,542		279,913	3,000	282,913
38,219		960,009		960,009
35,944		631,072		631,072
8,940		394,461		394,461
	165,465	1,112,164	5,900	1,118,064
391,368		1,852,423		1,852,423
	401,706	13,961,745	184,255	14,146,000
120,053		751,103	7,400	758,503
19,237		848,766		848,766
	43,158	1,499,909	19,300	1,519,209
	106,599	1,328,962	89,650	1,418,612
99,753		1,093,189	21,650	1, 114,839
	38,124	391,585	2,700	394,285
	3,468	298,262		298,262
	251,089	5,467,990	94,910	5,562,900
	2,127	182,993	2,500	185,493
19,834		875,110	16,300	891,410
1,623,676	1,623,676	49,446,472	584.520	50,030,992

FAYETTE E. ROGERS,
W. S. PIERCE,
M. M. DYE,
H. G. HOGUE,
A. S. COURLIS,
Committee.

SUPSERMEN

Highway Report -- Cattaraugus County -- 1922

HIGHWAY FUND

	RECEIPTS					DISBURSEMENTS				
	Balance Dec. 31, 1921	Tax	State Aid	County Aid	Miscellaneous	Total	General Repairs	Spec. Imp Sluices & Culverts	Spec. Imp 320-A	Total	Balance Dec. 31, 1922
Allegany	$4,385.54	$6,000.00	$ 2,706.22	$19,522.36		$32,614 13	$ 7,689 44	$ 6,463.70	$13,146.66	$27,299 80	$ 5,314.32
			1,500 00								
Ashford	495 52	3,000.00		63,311 96		68,307 48	4,771 25	36,908.56	26,403 40	68,083 21	224 27
Carrollton	22.67	1,600.00	800 00	13,928 58	250 00	16,6[illegible]	2,650.12	7,328.40	6,600.18	16,578.70	22 55
Coldspring	321.28	2,000.00	875.00	8,914 65	20 50	12 131 52	1,801.10	4,177 20	4,737 45	10,718 75	1,412.77
Conewango	615 36	2,500.00	1,250 00	2,215 56		6,580 92	4,235 73	1,256.90	958 66	6,451 29	129.63
Dayton	79.29	4 500.00	1,500 00	23,857 26		29 936 65	5,079 07	10,293 20	13,564.06	29,836.33	100.32
East Otto	18.90	2,600.00	1,560 00	17,305 83		21,184 73	2,506.84	11,220.70	3,085.13	19,812.67	1,672.06
Elko	1,100.00	500.00			1,256.13	2,856 13	2,549 97			2,549.97	306.16
Ellicottville	2,071 93	3 400 00	1,700 00	55,252.27	68.28	62,492 18	6,517.31	37,765.30	17,486.73	61,769 37	723 11
Farmersville	1 80	3,250 00	1 950 00	12,371 21	923.17	18,196 21	6,123.87	4,979.66	4,391 58	18,495.11	1.10
Franklinville	1,217 63	4,500.00	2,025 00	22,613 30	269 50	30,655 43	6,076 08	13,599 50	9,013.80	28,719 98	1,935.45
Freedom		3,900 00	1,950 00	25,388 85	36 29	31,275.11	4,641.57	11,870.75	13,518 10	30,030.32	1,244 82
Great Valley	371.41	3,000 00	1,500 00	26,192 12		31,063.53	3,269.02	9 846.70	16,385.42	29,461.14	1,602.39
Hinsdale	295 78	2,800 00	1,400 00	19,133 81		23,629.59	4,120.19	9,354 60	9,779 21	23,254.30	375.29
Humphrey	86 44	1,915.00	1,750 00	29,011 12		33,395 56	3,568.77	16,944.90	12,669 22	33,182.89	212.67
Ischua	244 80	1,800 00	1,260 00	6,820 13	352 35	10,177 28	3,634 75	6,126.15	693.98	10,454.88	22.40
Leon	531.78	2,400.00	1,675 00	31,822 74		36,429 52	4,473 54	21,969.10	9,853.64	36,296.28	133.24
Little Valley	193 77	1,750 00	875 00	20,288 75	10 25	23,117.77	2,627 00	11,476.73	8,812.02	22,915.75	202.02
Lyndon	3,289 92	916 00	824 10	20,860 63		25,890 95	4,354.58	19,525.41	1,335.22	25,215.21	675.74
Machias	90.82	3,950 00	1,975 00	30,246.19		36,262 01	5,947.83	18,690.10	11,556.09	36,194.02	67.99
Mansfield	1 00	3,080.00	1,925 00	30,198 65		35,204 65	4,707.17	19,244.90	10,953.75	34,905.82	298.83
Napoli	499 17	2,000.00	1,400 00	24,883 12		28,782.29	3,536.36	13,507.90	11,375.22	28,419.48	362.81
New Albion	44.36	2,500 00	1,700 00	45,681.91		49,926.27	4,075.46	32,204.75	13,477.16	49,757.37	168.90
Olean		2,750.00	2,415.00	18,776 67	1,983.68	25,925.35	6,921 12	9,230.40	9,546.27	25,697.79	227.56
Otto	1,184 80	2,650.00	1,325 00	16,098.29		21,258 18	4,046 45	14,122.70	1,974.59	20,144.74	1,113.44
Percyburg	192 69	2,650.04	1,325.00	33,921 00	3,184.00	41,573.05	7,512.67	16,174 90	17,746.46	41,464.03	109.02
Persia	107 56	2,500.00	775.00	25,681.02		29,073 58	2,634.45	11,306.90	14,384.12	28,325.47	748.11
Portville	.34	3,000.00	1,350.00	24,672.04		29,022.98	4,329 20	4,207.27	10,465.37	29,001.84	21.14
Randolph	879.87	2,000.00	1,500.00	85,702.86	12.60	25,925 33	3,581.82	7,130.60	14,411.86	25,127.28	798.05
Red House	149 64	1,600.00	800.00			2,519 64	2,429.55			2,429.55	120.09
Salamanca	238.04	681.00	310.50			1,259.54	962.61			962.61	296.93
South Valley	1.55	1,250.00	1,125.00		1,275.00	3,651.55	2,603.54			3,603.54	48.01
Yorkshire	206.87	2,000.00	1,500.00	19,486.84	527.00	23,720.71	3,905.84	11,597.50	7,889.34	23,292.68	328.03

BRIDGE FUND

	RECEIPTS				DISBURSEMENTS			
	Balance Dec 31, 1921	Tax	Miscellaneous	Total	Maintenance of Bridges	New Bridges	Transferred	Total	Balance Dec 31 1922
Allegany	$ 71 01	$ 1,000.00	$ 200.00	$1,273.04	$ 1,021 42	$ 143 85	$	$ 1 165 27	$ 107 77
Ashford	35 47	700.00	1,879.23	2,614 70	664 76	1,945.23		2,609 99	4 71
Carrollton	3 48	500.00		503.48	292 21			292 21	211 27
Coldspring	488 22	250.00		738 22	492 90			492 90	245 32
Conewango	96.72	2,800.00		2,896.72	1,290.76	33 00	300 00	1 623 76	1 272 96
Dayton	602 91	1,950 00	71.00	2,623 91	375.92	1,270 81		1 646 73	977 18
East Otto	31 28	1,000.00	4,000.00	5,031 28	272 61	3 560 94		3,833 55	1 197 73
Elko		800.00		800.00	548 73			548 73	251 27
Ellicottville	585 77	2,000.00	103.90	2,689 67	1 163 38	510 00	1 000 00	2 673 38	16 29
Farmersville		1,500.00		1,500.00	1,401 36		95 00	1,496 36	3 61
Franklinville	91 20	2,000.00	100.00	2,191 20	850 50			850 50	1,340 70
Freedom		800 00	5,333.60	6,133.60	435 04	5,398 56	300 00	6,133 60	
Great Valley	58.94	3,350.00		3,408 94	753.16	826.18	1,000 00	2,579 31	829 60
Hinsdale		1,500.00	1,626.04	3,126.01	1,357.44	812.95	955 65	3,126 04	
Humphrey	2.74	150.00	39.04	191.78	191.78			191 78	
Ischua		700.00	2,950.00	3,650.00	512.43	3,101.70		3,617 13	32 87
Leon		3,200.00	1,200.00	4,400.00	1,043 71	2,355.06		3 398 77	1,001 23
Little Valley	277.69	600.00	60.40	938.09	320.19	71.11		391 30	546 79
Lyndon		1,100.00	49.73	1,149.73	50.40	892.74	192.69	1,135 83	13 90
Machias	284.89	2,000.00	3.35	2,288.24	701 26	437.03	900 00	2,038 29	249 95
Mansfield	1.00	1,000.00		1,001.00	646.97			646.97	354 03
Napoli	4 45	100.00	101.00	205 45	192.95			192 95	5.50
New Albion	489.85	2,500.00	200.00	3,189.85	578.39	2,349.05		2,927 44	262.11
Olean		500.00		500.00	200.55		299 45	500.00	
Otto	1,024.18	1,500.00	1,000.00	3,524 18	946.54	2,260.20	100 00	3,356 54	217.64
Percyburg	34.02	850.00	1,800.00	2,684.02	314.52	2,005.87	300.00	2 620 39	63 63
Persia	61.25	1,200.00	350.00	1,611.25	1,599.01			1,599 01	12 24
Portville	470.59	1,000.00	677.45	2,118.04	2,106.27			2,106.37	41 77
Randolph	1,530.44	4,500.00		6,030.44	34.68			21 68	5,995.76
Red House	10.96	750.00	100.00	864.96	773.73			773.73	87.23
Salamanca	371 57	100.00	550.00	1,021.57	957.88			957 88	63.69
South Valley	40.76	300.00		340.76	128.00			128.00	212.76
Yorkshire	1,696.05		7,293.33	8,989.38	2,485.07	4,579.23		7,064 30	1,925 08

MACHINERY FUND

	RECEIPTS				DISBURSEMENTS				
	Balance Dec. 31, 1921	Tax	Miscellaneous	Total	Tools and Machinery	Repair Tools	Transferred	Total	Balance Dec. 31, 1922
Allegany	$ 49.42	$ 200.00	$ 350.00	$ 599.42	$ 92.42	$ 459 82	$	$ 552.24	$ 47.18
Ashford		100.00	1,982.09	2,082.09	1,595.10	486.92		2,082.09	
Carrollton	3.62	100.00		103.62	6.30	5.00		11.20	92.42
Conewango	18.00	800.00		818.00	617.42	132.34		749.76	68.25
Coldspring	103.83	100.00	300.00	503.83	284.46	134.56		419.02	84.81
Dayton	1,134.19	800.00	272.00	2,206.19	421.54	1,177.59		1,599.13	607.00
East Otto	13.01	300.00	380.24	693.85	119.00	574.85		693.85	
Elko	112.43	100.00		212.43	27 90	10.50	174 03	213.43	
Ellicottville	233.37	500 00	2,992.50	3,734.87	1,519 59	831.58	1,321.67	3,662.84	62.02
Farmersville	2 71	900 00		902.71	68.52	605.18	225.00	898.70	4.01
Franklinville	14 21	1,000.00	1,000.00	2,014.21		1,915.59		1,915.59	98.62
Freedom		200.00	1,200.00	1,400.00	685.06	612.82	33.60	1,331.48	68.53
Great Valley	51.38	500.00		551.38	60.65	159.77		220.42	330.96
Hinsdale		500 00	39.00	539.00	379.47	159.14		538.61	.39
Humphrey	19 70	25.00		44.70		43.30		43.30	1 50
Ischua		200.00	50.00	250.00		207.81		207 81	42.19
Leon		1,000.00		1,000.00	910.76	37.85		948.61	51.39
Little Valley	227.15	600.00	1,176.00	2,003.15	1,617 66	208.73		1,836.39	176.76
Lyndon	49.73	600.00	192.09	842.82	716.54	54.50	49.73	820.77	21.65
Machias	3.86	3,000.00	593.60	3,597.46	2,965 16	485.19		3,450.35	147.11
Mansfield	1.00	500.00	1,918.18	2,419.18	1,371.02	1,047.16		2,418.18	1.00
Napoli	12.96	200.00	1,350.00	1,562.96	1,152 11	408.81		1,560.92	2.04
New Albion	39.55	500.00	388.00	927.55	318.70	426.13		744.82	182.73
Olean		100.00	233.95	333.95	176.60	157.35		333.95	
Otto	141.35	500.00	100.00	741.35	650.00	66.01		716.01	35.34
Perrysburg		1,000 00	3,185.62	4,185.62	2,319 90	1,865.72		4,185.62	
Persia	676.07		72.10	748.17	431.50	305.31		736.81	11.36
Portville	71.88	500.00		571.88	113.81	453.83		567.64	4.24
Randolph	28 19	600.00	384.50	1,012.69	2.70	811.54		821.24	191.45
Red House	36.85	150.00		186.85	56.79	17.04		73.83	113.02
Salamanca	137.12	300.00	50.00	487.12	439.22			432.22	47.90
South Valley		250.00		250.00	217.59	22.95		240.54	9 46
Yorkshire	7.49	250.00	780.00	1,037.49	318.20	674.51		992.71	44.78

SNOW AND MISCELLANEOUS FUND

	RECEIPTS				DISBURSEMENTS			
	Balance Dec. 31, 1921	Tax	Miscellaneous	Total	Snow	Miscellaneous	Total	Balance Dec. 31, 1922
Allegany	$	$ 3,000.00	$	$ 3,000.00	$	$ 2,386 83	$ 2,386.83	613.17
Ashford		500.00	1,500.00	2,000.00	26.80	1,973.20	2,000.00	
Carrollton	82.25	2,000.00	21.60	2,103.85		1,025.34	1,025.94	1,077 91
Conewango	104.86	600.00	115.62	820.48		820.48	820.48	
Coldspring	369.87	1,300.00		1,669.87	69.00	776.42	845.42	824 45
Dayton	42.42	2,500.00	2,000.00	4,542.42	120 50	4,075.47	4,195.97	346 45
East Otto		100.00		100.00				100.00
Elko	27.79	600.00		627.79		542 04	542.04	85.75
Ellicottville	16.76	1,000.00	3,873.50	4,890.26	23 10	4,846 42	4,869.52	20.74
Farmersville	108.68	1,500.00	110.21	1,718.89	12.60	1,599.33	1,611.93	106.96
Franklinville	833.46	1,500.00	800.00	3,433.46	45.60	3,275.20	3,320.80	112.66
Freedom		1,000.00	1,159.05	2,159.05	30.40	2,128.65	2,159.05	
Great Valley	31.26	250.00	1,000.00	1,281.26	22.20	1,158.13	1,180.33	100.93
Hinsdale		3,000.00	1,085.97	4,085.97	33.60	4,050.27	4,083.87	2.10
Humphrey		500.00	1,187.60	1,987.60	25.05	1,937.20	1,262.25	25.35
Ischua		2,200.00		2,200.00	6.00	2,123.13	2,129.13	70.81
Leon	143.50	200.00	1,421.56	1,765.06	18.00	1,535.55	1,553.55	211 48
Little Valley		1,500.00	2,015.29	3,515.29	25.72	3,490 57	3,515.29	
Lyndon	117 88	1,018.00	620.39	1,826.27	130.05	1,330.39	1,460 44	365.83
Machias	2.00	1,400.00		1,402.00	5.85	1,365.91	1,371 76	30 24
Mansfield	17.50	500.00	1,057.47	1,574.97	4 20	1,561 73	1,565.93	9.04
Napoli	44.73	500.00	3,400.00	2,944.73	12.50	2,865.19	2,915.69	29.04
New Albion		1,100.00	4,172.91	5,272.91		5,272.91	5,272 91	
Olean	245.78	1,311.00	700.00	2,256.78	48.96	2,156 59	2,205.53	51.25
Otto	66.46	3,500.00	30.00	3,526.86	75.70	3,617.19	3,592 89	3 97
Perrysburg	459.29	1,200.00	1,728.53	3,387.82	113.88	3,273.94	3,387 82	
Persia		1,600.00	1,833.11	3,433.11		3,410.01	3 410.01	23.10
Portville	659.20	1,000.00		1,659.20	25 80	938 60	964 40	624.80
Randolph	73.74	1,000.00	126.00	1,199.74		705 50	705 50	493.94
Red House	144.85	500.00		644.85	7 50	405.50	413.00	231.85
Salamanca	21.50	500.00	200.00	721.50		719 50	719.50	2.00
South Valley	58.25	500.00	3,500.00	4,058.25		3,389 18	3 359.18	669.07
Yorkshire								

EXPENDITURES
COMPENSATION OF TOWN SUPERINTENDENT AND DEPUTY TOWN SUPERINTENDENT — ALLOWANCE

	Days	Compensation	Expenses	Supervisor	Town Clerk	Altering Roads	Deputy Town Superintendent
Allegany		$ 1,025 00	$ 77.00	$ 150 00	$ 22 00	$	$ 852.83
Ashford	205	775 00	21.40	557 42	20 00	24.00	
Carrollton	155	428 00	12.51	150.00	50.00		207.00
Conewango	44	366.00	10.98	40 00	20 00		361 25
Coldspring	91 1 2	552.77		83 81			218 85
Dayton	135 1-5	1,060.00					
East Otto	212			100 00			
Elko		436.57		50 00	58 02		
Ellicottville	109	1,110.00	2 20	75 00	25.00		1,929.67
Farmersville	222	646 00		100 00	30 00		610.00
Franklinville	129	1 132 50		370 00	25 00	126.00	900.00
Freedom	226 1 2	816 00	12.75	244 00			1,025.15
Great Valley	204	707 00	132 00	100 00	35 00		857.92
Hinsdale	202	1 155 00	9 14	100 00	30.00		1,308.50
Humphrey	236			205 00	10 00		
Ischua		675.50	19.12	75 00		200 00	541.75
Leon	193	1,055 00					1,032.19
Little Valley	211	475 00		203 73			747.00
Lyndon	95	650 00	17 20	60 00	15.00		1,578.75
Machias	130	567 00	196 69	366 16	10 00		
Mansfield	182	508 00	3 92	50 00	15 00		720.00
Napoli	127	744 00	12 93	203 71			664.00
New Albion	186	863.50	1 89	422 05	25 00		1,226.83
Olean	193	1,050 00	6 50	100 00	25 00		1,085.00
Otto	262 1-2	614 00	25.00				150.00
Perrysburg	153 1 2	995.00	12.10	575 00	10.00	669.00	195.00
Persia	199	1 010.00	6 28	150 00	10.00		
Portville	202	868 50	26 23	150 00		200 00	820.00
Randolph	193	710.00					
Red House	142	512 00		77.66	20.00		8.00
Salamanca	12	298 00		50 00	30.00		
South Valley	74 1-2	719 50			10.00		
Yorkshire	158	1 145.00	17 93	300 00	25.00		1,401.54

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